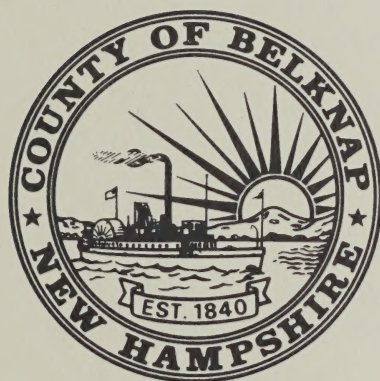


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ANNUAL REPORT
OF THE
COMMISSIONERS
OF THE
COUNTY OF BELKNAP



FOR THE YEAR ENDING
DECEMBER 31, 1984

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1984

Slate Of Belknap County Officers

Commissioners

Bradbury E. Sprague, Chairman, Meredith
Edwin I. Chertok, Vice-Chairman, Laconia
Norman C. Marsh, Clerk, Gilford

County Treasurer

H. Max Wakeman, Laconia

County Attorney

Michael R. Randall, Laconia

Sheriff

Donald C. Alden, Alton

Clerk of Superior Court

Robert P. Tilton, Laconia

Judge of Probate

Michael C. Murphy, Laconia

Registrar of Probate

Estelle J. Dearborn, Laconia

Deputy Registrar of Probate

Kathleen J. Hamel, Gilmanton

Registrar of Deeds

Everett D. Wheeler, Laconia

Deputy Registrar of Deeds

Lora M. Dunleavy, Laconia

Administrator of the County Home

Donald D. Drouin, Sr., Gilford

Superintendent of the Jail and House of Correction

Thomas N. Myatt, Alton

County Medical Referee

Norman G.B. McLetchie, M.D., Gilford

County Finance Director

Philip P. Daigneault, Laconia

Secretary to the Commissioners and Welfare Director

Carol N. Schonfeld, Concord

Superintendent of Buildings and Grounds

Peter Vangjel, Laconia

County Chaplains

Reverend Paul Klose

Reverend Madeline Klose

Father Gerard Boucher

1984

Belknap County Convention (Legislative Delegation)

District No. 1 - Centre Harbor, Meredith, New Hampton

Marshall French

Earle D. Hardy

George Lamprey

District No. 2 - Belmont, Gilford

Clifford Birch

Ralph Pearson

Robert Hawkins

Esther Nighswander

District No. 3 - Sanbornton, Tilton

Kenneth Randall

Barbara Bowler

District No. 4 - Alton, Barnstead, Gilmanton

Paul A. Golden

Matthew Locke

District No. 5 - Laconia, Wards 1, 3 and 6

David Whittemore

Barbara Zeckhausen

Robert Holbrook

Richard Bastraw

District No. 6 - Laconia, Wards, 2, 4 and 5

Dennis Bolduc

Gary Dionne

Dean Dexter

The Executive Committee

Kenneth Randall, Chairman

Gary Dionne, Vice Chairman

Barbara Zeckhausen, Clerk

George Lamprey

Dennis Bolduc

Marshall French

David Whittemore

Report of the Belknap County Commissioners

The Commissioners are pleased to report that 1984 was a year of accomplishment for Belknap County. The addition of a new entrance and administrative offices at the Belknap County Nursing Home has released other space in the Home that enables us to provide better care for our residents. The appearance and quality of the Nursing Home was improved by the completion of the pitched roof. These projects were paid for by using Federal Reserve Sharing Funds and did not have an impact on the local communities tax rates.

A three year contract was negotiated with the unionized employees of the County, providing for increases in '84, '85 and '86 which the commissioners believe rewards the employees for a job well done.

We commend Carol Schonfeld, Welfare Administrator, Philip P. Diagneault, Financial Coordinator, Donald D. Drouin Sr., Belknap County Nursing Home Administrator for the professional manner in which they have performed their duties. They have brought many favorable comments to the Belknap County Administration.

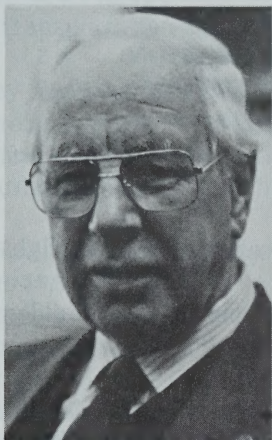
We especially recognize Thomas N. Myatt, Superintendent of the Jail and House of Correction for his fifteen years of faithful service to Belknap County. Tom is retiring and we wish him and his wife much happiness and success.

The Commissioners wish to thank the County Delegation for its wisdom and guidance, as well as the citizens of Belknap County for their support. Your commission will strive to continue to serve all residents of Belknap County.

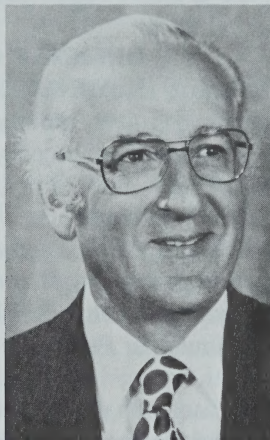
Respectfully submitted,

Bradbury E. Sprague
Edwin I. Chertok
Norman C. Marsh
Belknap County Commissioners

The Belknap County Commissioners



Bradbury E. Sprague
Chairman



Edwin I. Chertok
Vice Chairman



Norman C. Marsh
Clerk

Minutes of Belknap County Delegation

BELKNAP COUNTY DELEGATION

MINUTES OF THE MEETING

Monday, January 30, 1984

TIME: 7:30 P.M.

LOCATION: Courthouse

PRESENT: Reps. Birch, Dexter, Holbrook, Lamprey, Locke, Nighswander,
Randall, Zeckhausen

ABSENT: Reps. Bastraw, Bolduc, Bowler, Dionne, French, Golden, Hardy,
Hawkins, Pearson, Whittemore

The meeting was called to order by Chairman Randall at 7:40 p.m. The Clerk noted for the record that Rep. Hardy was present at the December 19th meeting.

Rep. Dexter, Chairman for the committee on Outside Agencies, presented a partial report.

Cooperative Extension originally requested \$85,155. The amount was reduced because of an end of the year surplus, to \$83,240. The subcommittee recommended funding of that amount. The increase over the prior budget was primarily due to a rent increase. At the suggestion of the subcommittee the Local Extension Board and the State Board are considering the implementation of a fee structure to help offset some of their increased costs. They have set up committees at the local and state levels to study this departure from their traditional free services. Any policy change would probably not affect this budget year, but representatives of the Extension will keep in touch with the subcommittee.

Delegation Funds: The Commissioners recommended \$7,500, and the subcommittee concurs with that recommendation.

Information & Referral (Lakes Region Community Services Council) the agency requested \$12,000 which was recommended by the Commissioners. The subcommittee was not comfortable funding the bulk of a budget which is not a real County function. The total I & R budget is \$17,639. All agreed that the service performed by I & R is critical, but it was hoped that the United Way and perhaps the City of Laconia would help in the funding. The subcommittee plans to sit down with the United Way to attempt to iron out a compromise. At this time the subcommittee recommends funding I & R at \$10,000.

Community Action Program Belknap-Merrimack Counties, Inc. requested \$6,000 for their **Transportation** program, which is the figure that the

subcommittee is recommending. I & R convened a meeting on the transportation problem in the Lakes Region with representatives of CAP, State, and other providers and consumers and are investigating a Federal Grant to start a local transportation system.

They also requested \$14,974 for the Meals on Wheels program which is the same as last year's request. This program serves a growing number of clients and also has the benefits of keeping people independent longer. The subcommittee recommends the full amount of \$14,974.

Their last request was for Family Planning at an increase from \$5,000 in 1983 to \$6,500 in 1984. The Laconia office has a satellite program in Ossipee which they are administering. The subcommittee felt that Carroll County should have the responsibility for that office. Chairman Randall said he would speak to Rep. Russell Chase of the Carroll County Delegation and convey our concerns. The subcommittee recommends increasing the funding to \$6,000, in the hopes that the portion for operations in Ossipee would be picked up by Carroll County. The increase in funding is due to increased costs particularly in medical supplies.

The Mental Health Center and Conservation Commission budgets will be presented at the next meeting.

The above figures were placed in the 1984 budget as subcommittee recommendations.

There being no further reports, the Delegation adjourned at 8:45 p.m.

Respectfully submitted,

Barbara Zeckhausen, Clerk

**BELKNAP COUNTY DELEGATION
MINUTES OF THE MEETING
Monday, February 6, 1984**

TIME: 7:30 P.M.

LOCATION: Courthouse

PRESENT: Reps. Bastraw, Bolduc, Bowler, Dexter, Dionne, Nighswander, Pearson, Randall, Whittemore, Zeckhausen

ABSENT: Reps. Birch, French, Golden, Hardy, Hawkins, Holbrook, Lamprey, Locke

Chairman Randall called the work session to order at 7:40 p.m.

The report on the Sheriff's Budget was presented by Rep. Bolduc. Items of note: The bailiffs wages and employee benefits which used to appear in the Court budget, appear in the Sheriffs. When court is not in session, bailiffs will be doing paper work for the Sheriffs Dept.

Snow tires have recently been purchased, so the subcommittee recommends that the item for Tires be cut from \$800 to \$400.

Insurance contracts are being put out to bid by the Finance Director so the figure for Insurance may be lower.

The subcommittee recommend \$450 in Office Equipment to buy 2 office chairs.

The State is requiring that we buy a new microwave teletype system (which will be compatible with a State and National system). The components include a video terminal, dot matrix printer and modem unit. This system will be purchased under the "telephone" item line 902. The microwave system will cost \$11,838.

The taping system which is currently used by the dispatcher is out of order, and \$5,000 is needed to replace it.

The total telephone budget will come to \$20,318.

The subcommittee did not authorize the Sheriffs Dept. to purchase a computer, as we are still considering a larger system which would take care of all the departmental needs.

The subcommittee recommended purchase of 2 vehicles, from the company which obtained the State contract. They would be: Pontiac Crown Victoria at \$9,816 and a mid sized Pontiac at \$8,686. The Vehicle line would thus have to be increased by \$1,000.

Sgt. Gilbert recommended utilizing one of the old vehicles, slated for disposal, as a policing car for Gunstock. Rep. Bolduc will discuss this further with the Commissioners and Gilbert.

There are no figures on wages and benefits available as the employees union is still in negotiations. Those figures will be added later.

Rep. Bolduc reported for the subcommittee on the Jail and House of Correction.

Under Miscellaneous Services: The County has signed a contract with the Laconia Clinic to provide medical services at \$90 an hour. This was the most economical arrangement that they found.

A cable connection for the Jail will cost \$186, to replace a worn out antenna.

The item of \$200 for Bunk Removal was not recommended, until the renovation/expansion plans are clarified.

The Maintenance budget can be reduced by \$1,000.

The budget for Publications is recommended to be \$700.

The Food budget was underspent this year due to a low prison population. The suggestion is for \$42,000 next year. Since meals are purchased from the County Home, the Jail population will determine what costs will be.

Professional Liability was not used this year. Rep. Bolduc will look into this item further to see if coverage for the Supt. should be included.

The Commissioners decided, on the advice of Tom Myatt, that Heating Oil budget could be decreased by \$1,100.

The total budget for this department, exclusive of personnel, shows an increase of only about $\frac{1}{2}\%$.

Rep. Dexter presented the report on **Outside Agencies**.

The **Conservation Commission** requested \$9,675, the subcommittee recommends \$9,174, a \$500 cut. We have always paid the salary and office expenses of the secretary. They had asked for a \$1,500 program and operations increase. Federal funding through the N.E. Regional Commission had been cut, but the subcommittee did not wish to pick that up. It was felt some of the activities and publications might be able to be supported through user fees.

Mental Health Center The center requested \$53,225 with the Commissioners recommending no funding. The subcommittee is recommending \$45,000 which was the level of last year. Rep. Dionne who is on the LRMHC board explained the committee's thinking. The County has traditionally had a commitment to funding Mental Health services. The State is currently only paying for the severely and chronically mentally ill. The law originally establishing community mental health centers stipulated that they would serve those unable to obtain services elsewhere. The money we would contribute would fund services for those unable to pay the full cost of service, and those not covered by insurance.

The center is on a June to July fiscal year, so the subcommittee would like to ask that \$30,000 of the amount be paid as soon as the budget is passed, which would help the center in this fiscal year, and pay the balance of \$15,000 in July, which would be the start of their next fiscal year. Rep. Dionne dis-

cussed the history of the "surplus" which turned out to be uncollected receivables, which were carried on the center books too long. He described measures which they are taking now to improve their cash position: updating their collection system, cutting center costs, and increasing the staff productivity.

Rep. Dexter brought up the issue of deinstitutionalization and the importance of the Delegation being involved in the decisions to be made. The Chairman asked if he would head up a group to follow up on the issue. Anyone interested is asked to participate. Meeting times will be announced through the minutes.

The meeting was adjourned at 9:45 p.m. The next meeting is February 13, at 7:30 P.M. to discuss the County Home Budget.

Respectfully submitted,

Barbara Zeckhausen, Clerk

**BELKNAP COUNTY DELEGATION
MINUTES OF THE MEETING
Monday, February 13, 1984**

TIME: 7:30 P.M.

LOCATION: Courthouse

PRESENT: Reps. Bastraw, Bolduc, Bowler, Dexter, Dionne, Hardy, Holbrook, Locke, Nighswander, Pearson, Randall, Whittemore Zeckhausen

ABSENT: Reps. French, Hawkins, Golden, Lamprey

EXCUSED: Rep. Birch attending Gunstock Commission

Chairman Randall called the meeting to order at 7:35 p.m.

The County Commissioners were called upon to explain a case concerning Medical Surcharge payments in which the county hopes to recover \$84,236 and be excused from paying \$49,506. Bernard Sneirson has been engaged by the Commissioners to represent the county. In 1978 the State budget included a footnote which required that the towns and counties pay \$6.00 per case for OAA and \$23.00 per case for APTD, to be used for medical costs. This footnote would have lapsed in 1980, but the State continued to bill for these charges and the counties and towns paid. In the 1983 session, the Legislature enacted the Medical Surcharge payment into law (see RSA 167:18f Local Medical Assistance Contribution). We are seeking to recover that amount paid during the time when there was not a legal mandate. Hillsborough County has filed for a declaratory judgement, based on the fact that no statutory authority existed.

County Home Budget Rep. Hardy reported for the subcommittee. There were a number of issues raised which needed further clarification, and the subcommittee plans further meetings with Mr. Drouin.

The total operating budget shows a 6.6% increase. Rep. Dexter asked the committee to inquire of the administrator, the effect of a 4% increase (reflecting the increase in last year's cost of living). Rep. Hardy will pursue the question.

On February 20th, the Courthouse Subcommittee will present their work, and on March 5th, Rep. Pearson will present his recommendations on the wages of elected officials.

The meeting was adjourned at 8:45 p.m.

Respectfully submitted,

Barbara Zeckhausen, Clerk

**BELKNAP COUNTY DELEGATION
MINUTES OF THE MEETING
Monday, February 20, 1984**

TIME: 7:30 P.M.

LOCATION: Courthouse

PRESENT: Reps. Bastraw, Birch, Bolduc, Bowler, Dexter, Dionne, Hardy, Holbrook, Locke, Nighswander, Pearson, Randall, Whittemore, Zeckhausen

ABSENT: Reps. French, Hawkins, Lamprey

The Chairman called the meeting to order at 7:30 p.m.

Rep. Nighswander made a motion to correct the minutes of 2/13/84, to read that the total operating budget of the County Home is up 1.6% and not 6.6%.

Courthouse Budget Rep. Holbrook reported for the subcommittee. (Unless specifically stated, the subcommittee was in agreement with the Commissioners recommendations.)

Finance Office Budget Item #330 vehicle expenses was reduced to \$250.

Registry of Deeds Explaining the raise in line #393, Rep. Holbrook said there has been a major change in the storage of "dead records", which now are stored in Penn.

The volume of work in this office has increased 50%.

Item #902 is for microfilming of 6 years worth of records from the 1960's, which had never been done.

The department has included an additional clerical position in its budget.

The item #197 (Longevity Pay) is increased from \$400 to \$500.

Registry of Probate The salaries of this department have been transferred to the State of N.H., however, the county still pays for legal fees for the indigent, and other office expenses.

Courthouse Maintenance Item #902 (Capital Equipment) is for the replacement of a section of the boiler, at a cost of \$1,960.

Item #599 (Elevator Maintenance) was cut from \$500 to \$250.

Superior Court This budget is also being transferred to the State of N.H. as of 7/1/84.

Welfare Budget There were no changes made, but it was noted that the increase in this department is 38%. This increase is associated with State categorical programs, which are mandated by state law, and which are essentially out of county control.

The Chairman announced that next week, we will be considering the budgets of the Fire Dispatch, Airport Authority and County Home.

Rep. Hardy made a motion to adjourn at 8:30 p.m. The motion carried.

Next meeting is on Monday, February 27, 1984.

Respectfully submitted,

Barbara Zeckhausen, Clerk

**BELKNAP COUNTY DELEGATION
MINUTES OF THE MEETING
Monday, February 27, 1984**

TIME: 7:30 P.M.

LOCATION: Courthouse

PRESENT: Reps. Bastraw, Birch, Bowler, Dionne, Golden, Hardy, Hawkins,
Holbrook, Locke, Nighswander, Pearson, Randall, Whittemore,
Zeckhausen.

ABSENT: Reps. Bolduc, Dexter, French, Lamprey

Rep. Randall called the meeting to order at 7:40 p.m.

Rep. Golden wished to be recorded as not present at the 2/20/84 meeting.

The delegation heard various subcommittee reports.

Fire Dispatch Budget reported by Rep. Birch. The total fire dispatch budget will be \$172,610 a 6% increase over last year. Of that total, \$59,200 are costs billed to towns outside the County. A portion of the increase was caused by a raise in retirement benefits. New in the budget were Capital Reserve items for a new car and new radio system. Setting aside monies now will prevent the need to borrow when replacements are needed. The money will be held in the highest interest bearing accounts possible.

Airport Authority reported by Rep. Pearson. The request was for \$23,250, the subcommittee recommendation was for \$20,000, to be used only for capital expenditures and/or design and engineering projects. It was noted that there has been an increase in lease and user fee revenue. It was also noted that towns outside Belknap County who use the airport heavily have been asked to support and have responded negatively or not at all. It was hoped that members of the Airport Commission would do more to encourage that support.

Building Subcommittee (County Home) reported by Rep. Whittemore. Rep. Whittemore presented a report (attached) which included two building proposals:

1. To rebuild the entire roof (east wing and central section) and an office addition to the County Home; the total cost estimated to be \$350,000. (Roofing costs of \$150,000 and office addition of \$200,000.)

2. To rebuild the roof only (East Wing and Central section) for a cost of \$150,000.

Several funding mechanisms were discussed. One would use anticipated Revenue Sharing funds and accomplish payment without borrowing. A second plan presented by Rep. Holbrook would involve the county borrowing on a line of credit from a local bank. This new method of funding projects is being tried by the City of Laconia and may be adaptable for County use. Rep. Holbrook will pursue the concept further.

There was a discussion on whether nursing home needs should take priority over Jail needs. The Commissioners feel that the County has shown good faith by adding 5 guards and removing extra bunks from the jail cells to comply with a study recommendation. They also feel the need for more space at the nursing home is more critical than Jail needs.

A straw poll of the delegation indicated that members wish to pursue the \$350,000 proposal for County Home additions.

County Home Budget reported by Rep. Hardy. At a previous meeting questions had been raised about certain items in the County Home budget. The subcommittee presented an itemized list of budget reductions which they worked out with the Administrator Mr. Drouin. The savings amounted to \$26,908. The line items are attached, and the information will be conveyed to the Financial Director. The subcommittee was commended for its hard work.

Rep. Hawkins returning after an injury, thanked delegation members for their cards and calls.

Next week's meeting will deal with setting wages for elected officials. Negotiations for County employees wages are not complete and we may need to finish all other work on the budget as scheduled, adding the wage and benefit figures as they become available.

Rep. Bowler moved adjournment. The meeting was adjourned at 10:30.

Next meeting is scheduled for March 5th at 7:30 P.M.

Respectfully submitted,

Barbara Zeckhausen, Clerk

**BELKNAP COUNTY DELEGATION
MINUTES OF THE MEETING
Monday, March 5, 1984**

TIME: 7:30 P.M.

LOCATION: Courthouse

PRESENT: Reps. Bastraw, Dexter, Dionne, French, Golden, Randall, Whittemore, Zeckhausen, Pearson

ABSENT: Reps. Birch, Bolduc, Bowler, Hardy, Hawkins, Holbrook, Lamprey, Locke, Nighswander

The Vice Chairman Rep. Dionne opened the meeting at 7:50 p.m.

Rep. Pearson reported on the recommendations which he and Rep. Hawkins had prepared for the delegation on salaries of elected officials. They recommended salaries to be retained at the 1983 levels. There was a long discussion on the salary level for the Sheriff, which is highest of all the counties in the state.

Rep. Dexter moved to recommend that the wages of the Sheriff for 1985-86 be set at \$22,000, seconded by Rep. Pearson. The motion carried.

Rep. Dexter made a motion to recommend that the wages of the Registrar of Deeds be set at \$21,000 for 1985-86. The motion was seconded by Rep. French and carried.

There was a discussion on the salary of the County Attorney. The Chairman, Rep. Randall read a letter from ten police chiefs in the County expressing concerns over the pay and qualifications of a County Attorney.

Rep. Pearson made a motion to recommend to the delegation that the salary of the County Attorney be frozen at \$32,000 for 1985-86. This was seconded by Rep. Dexter, and carried.

Rep. Pearson made a motion to recommend that the salary of the County Treasurer be set at \$2,000 for 1985-86, seconded by Rep. Whittemore and carried.

Rep. Pearson made a motion to recommend that the salary of the County Commissioners be set at \$5,000 for 1985-86, seconded by Rep. Dexter and carried.

Rep. Pearson made a motion to recommend that the salary of the Chairman of the Commissioners be set at \$5,500, seconded by Rep. Dexter and carried.

Financing the additions to the Nursing Home reported by Rep. Whittemore. A report was distributed detailing costs of the addition at \$60.00 per square foot.

It was recommended that \$12,000 be inserted in the budget for interest on the nursing home addition. This figure would replace lines 251100906 and 251100910, roof improvements, and road repair, which total \$103,150. The amount of \$103,150 would then be added as Revenue Sharing Income on page 1 of the budget.

The Commissioners will hold a Revenue Sharing Public Hearing on March 21st to deal with the bonded debt on the Courthouse and Jail, and the new additions and repairs to the County Home.

Rep. Pearson made a motion to adjourn at 9:30 p.m., seconded by Rep. Golden and carried.

The meeting was adjourned.

Respectfully submitted,

Barbara Zeckhausen, Clerk

Next Meeting: March 12, 1984 at 7:30 P.M.

Public Hearing on the Budget

**BELKNAP COUNTY DELEGATION
MINUTES OF THE MEETING
Monday, March 12, 1984**

TIME: 7:30 P.M.

LOCATION: Courthouse

PRESENT: Reps. Bastraw, Bowler, Dexter, Dionne, French, Golden, Hardy, Hawkins, Locke, Nighswander, Pearson, Randall, Whittemore, Zeckhausen

ABSENT: Reps. Bolduc, Holbrook, Lamprey

EXCUSED: Rep. Birch, attending Gunstock Area Commission

Chairman Randall opened the Public Hearing on the Budget at 7:45 P.M.

Representatives of Community Action Programs responded to questions concerning Meals on Wheels and the Transportation program.

Gail Tapply of Information & Referral responded to questions from delegation members.

The Public Hearing was closed at 8:10 P.M.

Revenue Sharing There was a discussion on the amounts of revenue sharing funds to be used in the capital improvement projects at the County Home. Rep. Dexter requested that we have a written proposal on the line of credit method of financing the project, at next week's meeting. The County Treasurer will be invited to present the proposal and answer questions.

The delegation went over the budget figures with the Financial Coordinator so that he can present a revised budget at our next meeting.

Rep. Nighswander made a motion to adjourn at 9:25, which was duly seconded and passed. Meeting adjourned.

Respectfully submitted,

Barbara Zeckhausen, Clerk

Next Meeting: March 19th at 7:30 P.M.

**BELKNAP COUNTY DELEGATION
MINUTES OF THE MEETING
Monday, March 19, 1984**

TIME: 7:30 P.M.

LOCATION: Courthouse

PRESENT: Reps. Bastraw, Birch, Bolduc, Dionne, French, Hardy, Hawkins,
Nighswander, Pearson, Randall, Zeckhausen

EXCUSED: Reps. Bowler, Dexter, Whittemore

ABSENT: Reps. Golden, Holbrook, Lamprey, Locke

The Chairman called the meeting to order at 7:45 P.M.

Construction Projects at the County Home Reps. Hardy and Whittemore of the Capital Improvements Committee indicated that they would recommend funding the improvements for the roof on the County Home, and not proceeding at this time with the new office addition. The cost of the roof has been estimated to be \$150,000, and the payment would be using Revenue Sharing funds.

Following a discussion, the Chairman asked for a sense of the meeting on the issue. Seven members indicated their wish to see just the roof done at this time, two favored the roof and the addition, and two members abstained. The vote will be held at the next meeting.

Additions to the Budget Rep. Hawkins gave notice that next week he planned to recommend restoring \$2,000 to the Information & Referral budget. That would raise the figure to \$10,000, which was the Commissioners recommended figure.

Rep. Dionne indicated that next week he planned to request an unspecified amount for the Office of Alcohol & Drug Abuse Prevention (OADAP). This program has moved from the Community Health agency to Lakes Region Mental Health, and because of some changes in the terms of a grant, the OADAP program will be placing an additional burden on the Mental Health Center, which is also experiencing cash flow problems.

The next meeting will be for the purpose of finalizing the budget, and will be held Monday, March 26th at 7:30 P.M.

Rep. Nighswander made a motion to adjourn, which was seconded and carried. The meeting adjourned at 9:15 P.M.

Respectfully submitted,

Barbara Zeckhausen, Clerk

**BELKNAP COUNTY DELEGATION
MINUTES OF THE MEETING
Monday, March 26, 1984**

TIME: 7:30 P.M.

LOCATION: Courthouse

PRESENT: Reps. Bastraw, Birch, Bolduc, Bowler, Dexter, Dionne, French, Golden, Hardy, Hawkins, Holbrook, Lamprey, Locke, Nighswander, Pearson, Randall, Whittemore, Zeckhausen

The Chairman called the meeting to order at 7:40 p.m. with all members present.

Construction at the County Home The Administrator of the County Home, Donald Drouin, presented additional reasons for proceeding with the administrative addition. Commissioner Chertok then presented a revised estimate for the job of \$130,000. Following a lengthy discussion, Rep. Pearson made a motion to obtain a sense of the meeting as to whether to proceed with the Commissioners plan to add additional office space to the County Home. On a roll call, 9 were in favor, 7 were opposed and 1 abstained.

Rep. Hawkins made a motion, seconded by Rep. Golden to: Include \$13,000 in the County Home Maintenance budget (page 40, item 911) for architect's fees. The motion carried.

Changes in the budget for Outside Agencies Rep. Hawkins, seconded by Rep. Bowler, made a motion that: The budget for Information & Referral be raised by \$2,000, to then read \$12,000. Division vote: 8 in favor, 9 opposed, the motion lost.

Rep. Dionne, seconded by Rep. Whittemore made a motion that: The sum of \$3,000 be included in the budget for Alcohol and Drug Abuse. Rep. Dionne indicated that he did not intend to recommend this in future years, but it would meet an unexpected problem caused by a delay in the State's payment of a contract. Division vote: 12 in favor, 4 opposed, 1 abstention.

Rep. Dexter, seconded by Rep. Holbrook made a motion that: The sum appropriated for Delegation expenses be increased by \$500 to then read \$8,000. The motion carried.

The Chairman indicated that the Dept. of Revenue Administration had proposed that we pass the budget as presented on March 26th, and when employee contracts are finalized, we will need to pass a supplemental budget.

Rep. Nighswander, seconded by Rep. Hardy made a motion that: All funds from extraneous accounts be transferred into the surplus account. The motion carried.

Rep. Dionne, seconded by Rep. Hardy made a motion that: The total surplus account be used to reduce the total amount to be raised by taxes (page 1 of the budget). The motion carried.

The Delegation then began the process of adopting the budget.

Rep. Dionne, seconded by Rep. Bolduc moved that: The Delegation accept the Commissioners expenditures as printed on page 13 of the budget, in the amount of \$77,489, with the provision that it be a line item budget. The motion passed.

Rep. Bolduc, seconded by Rep. Dionne made a motion that: The Finance Officer's budget, printed on page 15 in the amount of \$56,900 be accepted, with the provision that it be a line item budget. The motion passed.

Rep. Dexter, seconded by Rep. French made a motion that: The Delegation accept the County Attorney's budget as printed on pages 16 and 17 of the budget, in the amount of \$66,670, with the provision that it be a line item budget. The motion passed.

Rep. Holbrook, seconded by Rep. Hardy made a motion that: The Delegation accept the Registry of Deeds budget as printed on pages 18 and 19 of the budget, in the amount of \$151,859, with the provision that it be a line item budget. The motion passed.

Rep. Locke, seconded by Rep. Whittemore made a motion that: The Delegation accept the Registry of Probate budget as printed on page 20 of the budget, in the amount of \$8,325, with the provision that it be a line item budget. The motion passed.

Rep. Bowler, seconded by Rep. Pearson made a motion that: The Delegation accept the Sheriff's Dept. budget as printed on pages 21 and 22 of the budget, in the amount of \$506,290, with the provision that it be a line item budget. The motion passed.

Rep. Nighswander, seconded by Rep. Golden made a motion that: The Medical Referee's budget as printed on page 23 of the budget in the amount of \$8,400 be approved, with the provision that it be a line item budget. The motion passed.

Rep. French, seconded by Rep. Hawkins made a motion that: The Courthouse Maintenance budget as printed on pages 24 and 25 of the budget, in the amount of \$107,132 be approved, with the provision that it be a line item budget. The motion passed.

Rep. Golden, seconded by Rep. Lamprey made a motion that: The Superior Court budget as printed on pages 26 and 27 of the budget, in the amount of \$70,022 be approved. The motion passed.

Rep. Hardy, seconded by Rep. Whittemore made a motion that: The budget of the Welfare Department, as printed on pages 28 and 29 of the budget, in the amount of \$1,079,705 be approved, with the provision that it be a line item budget. The motion passed.

Rep. Birch, seconded by Rep. Hardy made a motion that: The Jail and House of Correction budget, as printed on pages 30 and 31 of the budget, in the amount of \$637,270 be approved, with the provision that it be a line item budget. The motion passed.

Rep. Whittemore, seconded by Rep. Pearson made a motion that: The budgets found on page 32 of the budget (Outside Agencies) in the amount of \$839,011, be approved, with the provision that they be line item budgets. The motion carried.

Rep. Pearson, seconded by Rep. French made a motion that: The Delegation accept the Principal and Interest Income as printed on page 33 of the budget, in the amount of \$215,020. The motion carried.

Rep. Bastraw, seconded by Rep. Birch made a motion that: The Delegation establish a Contingency Fund of 1% of the total budget. The motion passed.

Rep. Hawkins, seconded by Rep. Lamprey made a motion that: The Delegation accept the budget of the Belknap County Nursing Home as printed on pages 37 through 52 of the budget, in the amount of \$1,886,399, with the provision that it be a line item budget. The motion passed.

Rep. Lamprey, seconded by Rep. Bolduc made a motion that: The Delegation accept the County Nursing Home Income budget on page 36, in the amount of \$1,886,399, with the provision that it be a line item budget. The motion passed.

Rep. Bolduc, seconded by Rep. Holbrook made a motion that: The total surplus from 1983 as shown on page 10 of the budget be approved. The motion passed.

Rep. Dionne, seconded by Rep. Pearson made a motion that: The income from the Welfare Department budget as shown on page 9 of the budget, totalling \$2,628 be approved. The motion passed.

Rep. Dexter, seconded by Rep. Holbrook made a motion that: The income from Outside Agencies on page 7 of the budget totalling \$59,200 be accepted. The motion passed.

Rep. Holbrook, seconded by Rep. French made a motion that: The income from the House of Correction as shown on page 6 of the budget, totalling \$2,200 be accepted. The motion passed.

Rep. Locke, seconded by Rep. Bowler made a motion that: The income from the Sheriff's Department budget as shown on page 4 of the budget, totalling \$80,750 be approved. The motion passed.

Rep. Bowler, seconded by Rep. Nighswander made a motion that: The Interest Income shown on page 3 of the budget, totalling \$125,000 be approved. The motion passed.

Rep. Nighswander, seconded by Rep. French made a motion that: The Income from the Registry of Deeds, as shown on page 2 of the budget, totalling \$180,000 be approved. The motion passed.

Rep. French, seconded by Rep. Golden made a motion that: The total Commissioners Income on page 1 of the budget, totalling \$3,226,144 be approved. The motion passed.

Rep. Golden, seconded by Rep. Hardy made a motion that: All monies appropriated for all line items of the 1984 Belknap County budget, shall be nontransferable without the express approval of the Executive Committee or the full Delegation, in accordance with RSA 2414. The motion passed.

Rep. Hardy, seconded by Rep. Birch made a motion that: The Clerk or the Chairman of the Delegation be hereby authorized to make any purely technical and/or administrative changes in the Belknap County Budget, in order to finalize the finished draft and prepare the document for transmission to the State Department of Revenue Administration. The motion passed.

Rep. Birch, seconded by Rep. Whittemore made a motion that: All purchases of capital equipment will be under the direction and supervision of the Commissioners. The motion passed.

Rep. Whittemore, seconded by Rep. Pearson made a motion that: All supplies be purchased on a County-unit basis and not on an individual department basis. The motion passed.

Rep. Dionne, seconded by Rep. Hardy made a motion that: The Delegation reconsider their action on the County Budget. The motion failed.

Rep. Dionne made a motion to adjourn at 10:20 P.M., which was duly seconded and passed.

Respectfully submitted,

Barbara Zeckhausen

**BELKNAP COUNTY DELEGATION
MINUTES OF THE MEETING
Monday, May 21, 1984**

TIME: 7:30 P.M.

LOCATION: Courthouse

PRESENT: Reps. Bastraw, Bolduc, Bowler, Dexter, Dionne, French, Golden, Hawkins, Holbrook, Locke, Nighswander, Pearson, Randall, Zeckhausen

ABSENT: Reps. Birch, Hardy, Lamprey, Whittemore

The Chairman called the meeting to order at 7:40 P.M.

The Commissioners presented several requests outside of the supplemental budget.

1. Smoke detectors for the County Nursing Home \$900.

2. Alterations in the Sheriff's Dept. to move the Dispatchers office, improve security at the entrance to that department and provide better ventilation, and add a bathroom for the employees. The department estimate and request is for \$3,592.76.

An additional request for \$385 was presented to the Delegation, to pay for a grant which had been written for a group of Lakes Region Human Service agencies and the Lakes Region Planning Commission to obtain Federal Section 16 B2 funds from the Urban Mass Transit Authority. Rep. Dionne had polled the Executive Committee of the Delegation and gathered their support for the preparation of the grant, but the Commissioners had turned the grant down. Al Robichaud from the Community Services Council presented an explanation of the issue, and represented numerous human service agencies who wish to coordinate transportation efforts for the elderly and handicapped. Fred Schurburt of Lakes Region Transit Co. presented a statement indicating that he would not endorse this application, but neither was he actively opposing it. (Testimony attached)

Rep. Hawkins made a motion, seconded by Rep. French that: Nine Hundred dollars be appropriated for smoke detectors at the County Home, such funds to come from funds not otherwise appropriated. The motion passed.

Rep. Dionne made a motion, seconded by Rep. Hawkins that: The Delegation appropriate an amount not to exceed \$4,000 for renovations to the Sheriffs office, and that such funds come from funds not otherwise appropriated. The motion passed.

Rep. Dexter made a motion seconded by Rep. Bolduc that: The Delegation appropriate funds in the amount of \$385 to pay for the writing of the

transportation grant, and that the Chairman of the Delegation appoint a subcommittee to study county transportation needs.

The question was divided, and a roll call vote was taken on the first part of the motion. On a vote of 6-8 the ayes prevailed. AYE: Bolduc, Bowler, Dexter, Dionne, Golden, Nighswander, Randall, Zeckhausen. NAY: Bastraw, French, Hawkins, Holbrook, Locke, Pearson.

The motion to appoint a subcommittee passed. The Chairman appointed Reps. Dionne and Dexter, and Commissioner Sprague agreed to serve also.

A Public Hearing on the Supplementary Budget was opened at 9:45 P.M.

The Delegation was informed that a contract with County employees had been approved. There followed a discussion of some of its features. It was then discovered that no contract had in fact been signed, which meant that the Delegation could not vote on the matter.

There being no public input on the supplemental budget, the Public Hearing was declared closed at 9:50 P.M.

Rep. Pearson voted his dissatisfaction with the principle of percentage increases, citing distortions which result in a few years.

A motion was made by Rep. Nighswander to adjourn at 10:00 P.M., which was seconded and approved.

Meeting schedule: May 28th at 7:30 P.M. RE: Wages of elected officials; June 4th at 7:30 P.M. RE: Discussion of employee contract, and Public Hearing on Revenue Sharing.

Respectfully submitted,

Barbara Zeckhausen, Clerk

**BELKNAP COUNTY DELEGATION
MINUTES OF THE MEETING
Monday, May 28, 1984**

TIME: 7:30 P.M.

LOCATION: Courthouse

PRESENT: Reps. Bastraw, Birch, Bolduc, Dexter, Dionne, French, Golden, Hardy, Hawkins, Holbrook, Locke, Nighswander, Pearson, Randall, Zeckhausen

ABSENT: Reps. Bowler, Lamprey, Whittemore

The Chairman opened the meeting at 7:30 P.M.

The meeting was called to act on the salaries and benefits resulting from the recently negotiated contract. Commissioner Chertok indicated that the Commissioners had given the same increase to non union workers as the union workers obtained.

Rep. Dexter made a motion seconded by Pearson that: The Delegation enter executive session for the purpose of discussing salaries of the four department heads. On a roll call, all members except Rep. Dionne were in favor. Commissioner Chertok remained to explain the Commissioners recommendations.

EXECUTIVE SESSION 8:00 P.M.

At 9:45 P.M. Rep. Pearson moved to end the executive session.

Rep. Pearson made a motion seconded by Golden that: The Delegation accept the salary recommendations of the Commissioners, and that the upper level of the wage range chart be raised by \$1,500.

Rep. French asked for a roll call and the motion was defeated 4-11. AYE: Birch, Golden, Hardy, Pearson; NAY: Bastraw, Bolduc, Dexter, Dionne, French, Hawkins, Holbrook, Locke, Nighswander, Randall, Zeckhausen.

Rep. Dexter made a motion, seconded by Rep. Dionne that: The salary of the Finance Director be raised by \$1,000 to \$27,000. The motion passed.

Rep. Dionne made a motion, seconded by Rep. Bolduc that: The salary of the Welfare Director be raised by \$1,000 to \$19,000. The motion passed.

Rep. Dexter made a motion, seconded by Rep. Dionne that: The salary of the Supt. of the Jail be raised by \$500 to \$26,500. The motion passed 10-3.

Rep. Dexter made a motion, seconded by Rep. Bolduc that: The Administrator of the County Home be raised by \$1,500 to a new salary figure of \$27,500. Rep. Nighswander amended the motion to raise the salary by \$2,000. Rep. French called for a roll call vote which lost 10-5. AYE: Golden, Hardy, Nighswander, Pearson, Zeckhausen; NAY: Bastraw, Birch, Bolduc, Dexter, Dionne, French, Hawkins, Locke, Holbrook, Randall.

The original motion that the salary of the County Home Administrator be raised by \$1,500, carried on another roll call of 13-2. AYE: Bastraw, Birch, Bolduc, Dexter, Dionne, French, Golden, Hardy, Holbrook, Locke, Nighswander, Randall, Zeckhausen; NAY: Hawkins, Pearson.

Rep. Hardy wished to be recorded as favoring the \$2,000 increase. Rep. Nighswander wished to be recorded as favoring a \$1,000 raise for the Supt. of the Jail.

Rep. Dexter made a motion, seconded by Rep. Holbrook that: A technical correction of \$500 be made in the Pearson wage graph to have all salaries continue to conform to the original salary relationships. The motion carried.

Rep. Nighswander made a motion, seconded by Rep. Hardy that: The Delegation accept the \$71,000 supplemental budget, and that the Finance Director be charged to make the technical changes necessary in each salary and fringe benefit category. The motion carried.

Salaries of Elected Officials Rep. Pearson made a motion, seconded by Rep. Locke that: The salaries of the elected officials remain the same for the 1985-86 biennium. The motion passed 9-5.

Rep. Bolduc, seconded by Rep. Nighswander made a motion to: Reconsider the previous action. The motion passed.

Rep. Dexter, seconded by Rep. Golden made a motion that: The Delegation support the recommendations of the Personnel Committee, which had recommended that the salary of the Registrar of Deeds be \$21,000, and the Sheriff's salary be set at \$22,000.

Rep. Pearson made a motion to: Divide the question so that each salary would be considered separately.

Salary of the Commissioners	\$5,000 approved
Salary of Chairman of Commissioners	\$5,500 approved
Salary of County Treasurer	\$2,000 approved
Salary of County Attorney	\$32,000 approved
Salary of Sheriff	\$22,000 defeated
Salary of Registrar of Deeds	\$21,000 passed 8-6

Reps. Dionne, Hardy, Birch, Nighswander, wished to be recorded in opposition to the vote on the Registrar of Deeds salary.

Rep. Dexter made a motion to amend the original motion to: Set the Sheriff's salary at \$25,000. Rep. French called for a roll call, the motion lost 10-5. AYE: Bastraw, Birch, Dexter, Golden, Hawkins; NAY: Bolduc, Dionne, French, Hardy, Holbrook, Locke, Nighswander, Pearson, Randall, Zeckhausen.

The Chairman called for a vote on the original motion for the Sheriff's salary at \$24,000, the same as last year. The motion passed.

The Chairman then called for a vote on the motion as a whole, that the following salary schedule for elected officials be set:

Commissioners	\$5,000
Chairman of Commissioners	\$5,500
Treasurer	\$2,000
County Attorney	\$32,000
Sheriff	\$24,000
Registrar of Deeds	\$21,000

The motion passed.

The motion to adjourn was made by Rep. Bolduc, seconded by Rep. Nighswander and passed. The meeting adjourned at 10:45 P.M.

Respectfully submitted,

Barbara Zeckhausen, Clerk

Next Meeting: June 4th at 7:30 P.M.

Revenue Sharing Hearing

Gunstock Area Commissioners

BELKNAP COUNTY DELEGATION MINUTES OF THE MEETING June 4, 1984

TIME: 7:30 P.M.

LOCATION: Courthouse

PRESENT: Reps. Bastraw, Birch, Bolduc, Bowler, Dexter, Dionne, French, Golden, Hardy, Hawkins, Locke, Pearson, Randall, Zeckhausen

ABSENT: Reps. Holbrook, Lamprey, Nighswander, Whittemore

The Chairman called the meeting to order at 7:35 P.M.

The PUBLIC HEARING ON REVENUE SHARING was declared open. The Finance Director informed the Delegation that there is currently \$246,772 in the Revenue Sharing fund, with two anticipated installments of \$51,000 due before October. At that point the fund should contain \$348,952 plus interest.

Rep. French made a motion seconded by Rep. Golden that: The Delegation appropriate \$320,000 from the Revenue Sharing fund: \$50,000 to be used to pay a portion of the debt on the County Court House, \$10,000 to be used to retire the debt on the Jail, \$150,000 to be used for a new roof on the County Home, \$110,000 to be used for an addition to the County Home.

Rep. Dionne, seconded by Rep. Bolduc made a motion to divide the question, which lost on a 10-4 vote.

Rep. Dexter, seconded by Rep. Bolduc made a motion that: The Delegation delete \$110,000 for the County Home addition from the Revenue Sharing

budget. Rep. French requested a roll call. The motion was defeated 10-4. AYE: Reps. Bolduc, Dexter, Dionne, Locke; NAY: Reps. Bastraw, Birch, Bowler, French, Golden, Hardy, Hawkins, Pearson, Randall, Zeckhausen.

The main motion to appropriate \$320,000 then passed.

The PUBLIC HEARING was closed at 7:50 P.M.

The Delegation was addressed by the Gunstock Area Commissioners, who requested permission to borrow \$426,000 on the credit of the County. Area Commissioner Lowth spoke for the group. Others present were R. Brown, P. Rich, G. Dickenson, P. Normandin, D. Tapply, and E. Granger.

Reasons for the need were cited: Importance of an increased cash flow at the start of the new season, funds are needed to take advantage of some Federal grant money for major improvements; and items of equipment need updating or replacement.

Rep. Birch indicated that the Area Subcommittee supports the request.

Rep. Hawkins made a motion seconded by Rep. Dexter that: The Delegation authorize the Gunstock Area Commissioners to borrow a sum, not to exceed \$426,000, on the credit of Belknap County.

Commissioner Chertok indicated that the Commissioners oppose the borrowing "on principle." They feel the obligations of the Gunstock Area might prevent the County from obtaining a more favorable bond rating. This was disputed by Lowth and Dickenson. The motion passed unanimously.

The Commissioners requested that the Delegation reconsider their action of May 28, 1984 in setting the salaries of the four Department Heads.

Rep. Dexter made a motion seconded by Rep. Bolduc that: The Delegation reconsider their actions of 5/28/84 in "accepting the salary recommendations of the Commissioners, and that the upper level of the wage range chart be raised by \$1500."

Discussion followed and the point was made that the Delegation still retains the authority to set those salaries. Rep. French requested a roll call. The motion to reconsider lost 8-6. AYE: Reps. Bowler, Golden, Hawkins, Pearson, Randall, Zeckhausen; NAY: Reps. Bastraw, Birch, Bolduc, Dexter, Dionne, French, Hardy, Locke.

Rep. Hawkins made a motion to adjourn which passed unanimously.

The meeting was adjourned at 9:15 P.M.

Respectfully submitted,

Barbara Zeckhausen, Clerk

**BELKNAP COUNTY DELEGATION
EXECUTIVE COMMITTEE
MINUTES OF THE MEETING
Monday, June 20, 1984**

LOCATION: Courthouse

PRESENT: Executive Committee: Reps. Dionne, Bolduc, French, Whittemore, Randall, Zeckhausen & Reps. Dexter, Hawkins

Rep. Dionne, Chairman of the Executive Committee, opened the meeting at 7:40 P.M.

County Home Improvements When the budget for the addition to the County Home and the new roof was passed, the architectural costs of \$9,000 for the roof were not included. It was also decided to install a sliding entrance door from \$2,500.

Rep. Whittemore made a motion seconded by Rep. Randall that: The Executive Committee of the Delegation authorize the expenditure of \$10,604 for architects fees and a sliding door for the County Home, that amount to come from the Contingency fund. The motion passed.

Nursing Home Budget Transfer There is a vacancy in the LPN staff at the County Home which the Director has been unable to fill. In order to contract with an agency to fill that position temporarily, Mr. Drouin has requested transfer of funds from the LPN account to a contract service account.

Rep. Randall made a motion seconded by Rep. Bolduc, that: The Executive Committee of the Delegation authorize the transfer of \$1,320 from the County Home LPN account to a new account for "contract services". The motion passed.

Request for purchase of typewriter There is a new employee in the Registry of Deeds, and that office is requesting a new typewriter.

Rep. Randall made a motion seconded by Rep. Bolduc that: The Executive Committee of the Delegation authorize the expenditure of \$825 for a new typewriter for the Registry of Deeds; such funds to come from funds not otherwise appropriated. The motion passed.

Superior Court transfer of funds The Court requested that \$1000 be transferred from the Jury Payroll account to an account to pay for shelving.

Rep. Randall made a motion seconded by Rep. French that: The Executive Committee of the Delegation table further consideration of the transfer of funds in the Superior Court budget. The motion to table was passed.

Proposal to use County prisoners in a litter clean up program Mr. Myatt addressed the Committee about a Federal grant to the state which would pay for the costs of guards to supervise prisoners as they cleaned up roadside litter in the County. The County would need to purchase a vehicle, which could also be used in winter for snow removal.

Rep. Randall made a motion seconded by Rep. Whittemore that: The Executive Committee approve the concept of the truck acquisition and use of prisoners in this project; further that the County Commissioners shall call a Revenue Sharing Public Hearing in order to recommend the expenditure of money for a truck. The motion passed.

Rep. Randall made a motion that the meeting adjourn, seconded by Rep. Bolduc.

The meeting was adjourned at 8:45 P.M.

Respectfully submitted,

Barbara Zeckhausen, Clerk

Next Meeting: July 9, 1984, 7:30 P.M.
Revenue Sharing Public Hearing
At the Courthouse

**BELKNAP COUNTY DELEGATION
MINUTES OF THE MEETING
Monday, July 9, 1984**

LOCATION: County Courthouse

PRESENT: Reps. Bastraw, Bolduc, Dexter, Dionne, Hardy, Hawkins, Pearson, Randall, Whittemore, Zeckhausen

ABSENT: Reps. Bowler, French, Golden, Holbrook, Lamprey, Locke, Nighswander

EXCUSED: Birch, attending Gunstock meeting

The Chairman Rep. Randall called the meeting to order at 8:00 P.M.

A motion was made by Rep. Pearson, seconded by Rep. Hawkins that: Starting at this meeting, the Clerk of the Delegation shall receive double pay for taking minutes at the delegation meetings and preparing them for a stenographer. The motion carried.

As the Welfare Director is no longer typing the minutes, Mr. Daignault will attempt to find other stenographic help, which will be paid hourly from the Delegation budget.

The PUBLIC HEARING ON REVENUE SHARING FUNDS was opened by the Chairman at 8:15 P.M.

The Commissioners have proposed the purchase of a 1 ton dump truck with a plow and payment of insurance costs on the vehicle.

There being no input from the public, the Public Hearing was declared closed at 8:17 P.M.

Mr. Myatt explained the program which will utilize the dump truck. State funds from the increase in the beer tax have been allocated to pay for highway cleanup. The State will reimburse the County for the truck at \$30 per day plus fuel. They will also pay an employee to supervise prisoners in picking up litter on non-state roads. The vehicle could also be used for plowing.

Rep. Hawkins made a motion seconded by Rep. Whittemore that: A sum not to exceed \$17,000 of Revenue Sharing funds be expended for a one ton truck and associated equipment for plowing. The motion passed.

Rep. Dionne made a motion seconded by Rep. Hawkins that: Up to \$1,000 from sums not otherwise appropriated be designated for insurance for the new vehicle. The motion passed.

There was a discussion of the Executive Committee and its function.

Rep. Bolduc made a motion to adjourn which was seconded by Rep. Dionne.

The meeting was adjourned at 8:45 P.M.

Respectfully submitted,

Barbara Zeckhausen, Clerk

NEXT MEETING: July 30, 1984, 7:30 P.M.

**BELKNAP COUNTY DELEGATION
MINUTES OF THE MEETING
Monday, August 13, 1984**

PRESENT: Representatives Bastraw, Birch, Bolduc, Dexter, Dionne, French, Hardy, Hawkins, Holbrook, Lamprey, Locke, Pearson, Randall, Whittemore, and Zeckhausen

ABSENT: Representatives Bowler, Golden and Nighswander

The Chairman, Rep. Randall, called the meeting to order at 8:00 P.M.

Mayor Armand Bolduc of Laconia addressed the Delegation concerning the placement of a statue of an Indian by artist Peter Toth. He was requesting permission to use the lawn of the Courthouse, if Stewart Park is unavailable. It was decided that this was a decision which ought to be made by the Commissioners.

BUDGET TRANSFERS The Finance Director requested the following budget transfers in the Nursing Home Budget:

\$475 Acct. 5100 0902 Copier to 5100 0520 copier
\$75 Acct. 5100 0902 Copier to 5100 0332 advertising

The motion made by Rep. Hawkins, seconded by Rep. Whittemore, passed.

\$1,000 Acct. 5110 0731 Water to 5110 0591 Maintenance & Repair

The motion made by Rep. Holbrook, seconded by Rep. Pearson, passed.

\$10,000 Acct. 5140 0150 Nurses Aids to 5140 0192 Overtime Payroll

The motion made by Rep. Hardy and seconded by Rep. Bolduc, passed.

\$598.40 Acct. 5190 0232 BC/BS to 5190 0511 Easter Seal Consulting

The motion made by Rep. Whittemore, seconded by Rep. Pearson, passed.

\$1,500 Acct. 5140 0232 BC/BS to 5140 0464 IV & Oxygen

The motion made by Rep. Hawkins and seconded by Rep. Hardy, passed.

GUNSTOCK AREA COMMISSION Members of the Commission, Lowth, Rich, Brown, Dickenson, Normandin and Dick Tapply requested time to address the Delegation on the Volvo Tournament.

Representative French made a motion, seconded by Rep. Hawkins that: The Delegation go into Executive Session for the purpose of discussing negotiations with the Volvo Committee. Motion carried.

EXECUTIVE SESSION - 8:15 p.m.

At 10:10 P.M. Rep. Birch moved that the Delegation come out of Executive session. The motion seconded by Rep. Pearson.

The Gunstock Area Commissioners will be asked to drop negotiations with the Volvo officials. A motion to support the negotiations lost on a tie vote of the members present.

AIRPORT AUTHORITY Wes Colby of the Airport Authority appeared before the delegation to request the County support the expansion of the Airport into the Northwest quadrant and approve the concept of a bond issue in 1985.

The Town of Gilford, which in 1982 appropriated funds for a sewer line at the Airport must commit those funds before the end of August. They wish to be reassured that the County and Laconia will continue with the development of the Airport according to the master plan.

The cost of the total project is \$1.4 million. Of that amount the F^áAA will pick up \$727,000 and \$692,000 is needed for a local match. The County would pay for a portion of a new terminal, \$290,000. The Town of Gilford would build an access road for \$210,000. The City of Laconia will fund other portions of the project at \$192,500.

All the portions of the project are contingent on the money from the F^áAA. The Commissioners indicated unanimous approval of the project.

Rep. Hawkins made a motion, seconded by Rep. Pearson, that: The Delegation support the concept of the development of the northwest quadrant of the airport. Motion passed unanimously.

Rep. Holbrook made a motion to adjourn, seconded by Rep. Dexter. The meeting was adjourned at 10:50 P.M.

Respectfully submitted,

Barbara Zeckhausen, Clerk

**BELKNAP COUNTY DELEGATION
MINUTES OF THE MEETING
Wednesday, September 5, 1984**

PRESENT: Representatives Bastraw, Birch, Bowler, Dexter, Dionne, French, Golden, Hardy, Hawkins, Holbrook, Lamprey, Locke, Nighswander, Pearson, Randall, Whittemore, and Zeckhausen
ABSENT: Representative Bolduc

The Chairman called the meeting to order at 7:35 P.M.

Members of the Gunstock Area Commission were present. Commissioner Bill Lowth presented a new offer from Volvo International for the Delegation to consider. Volvo had returned to Gunstock in spite of the fact that the Delegation, on August 13, 1984, had voted that the Gunstock Commission not pursue further negotiations with Volvo.

Volvo offered \$25,000 per year in maintenance costs. Gunstock Area indicated a willingness to put up to twenty percent of the proceeds toward the reduction of the bonded debt. It was estimated that the cost to the taxpayers over the next 15 years would be \$147,642 per year. It was not clear how Volvo would help with the payment toward the bond, if for some reason they got out of the tournament business, but the Commission intended to pursue that question.

The impact on the County tax rate would be an average of fourteen cents per thousand. (\$7.00 on a \$50,000 house)

The Gunstock Commissioners had met with the County Commissioners on September 4, 1984; and on September 5, 1984 the County Commissioners voted to oppose the plan.

There were questions from the Delegation members:

The meeting was opened to questions from the public. There were seventeen members of the public who spoke in favor of the concept. Two people had further questions for the Commission, and five spoke in opposition. A letter in support was presented from the Laconia City Council.

Representative Dexter made a motion, seconded by Representative Hawkins that: The Delegation reconsider their action of August 13, 1984, in which they asked the Gunstock Area Commission to drop further negotiations with Volvo officials. The motion lost on a 9-8 roll call vote. In favor of reconsideration: Representatives Bastraw, Birch, Dexter, Dionne, Hawkins, Pearson, Randall, and Whitemore. Opposed to reconsideration: Representatives Bowler, French, Golden, Hardy, Holbrook, Lamprey, Locke, Nighswander, and Zeckhausen.

Representative Whitemore made a motion, seconded by Representative Hardy that the meeting adjourn. The meeting was adjourned at 10:30 P.M.

Respectfully submitted,

Barbara Zeckhausen, Clerk

NEXT MEETING: October 1, 1984 at 7:30 P.M.

To hear candidates for the Gunstock Area Commission

**BELKNAP COUNTY DELEGATION
MINUTES OF THE MEETING**

Monday, October 1, 1984

PRESENT: Representatives Bolduc, Bowler, Dexter, Dionne, Golden, Hardy, Hawkins, Holbrook, Lamprey, Locke, Nighswander, Pearson, Randall, Whittemore, Zeckhausen

ABSENT: Representatives Bastraw and French

The Chairman opened the meeting at 7:30 P.M., at which time the Delegation went into Executive Session for the purpose of interviewing candidates for the position of Gunstock Area Commissioner.

Applicants appearing before the Delegation were: Jack Boyd, Gilford; Joel D'Arcy, Gilford; Kirk Dougal, Sanbornton; Michael Evans, Gilford; Richard Fournier, Belmont; L.W. Francis, Gilmanton; Victor Garrison, Gilford; Carl Gebhardt, Gilford; Edgar McKean, Gilford; John Parisi, New Hampton; Daniel Dempsey, Belmont.

Representative Hawkins made a motion, seconded by Representative Dionne, that the Delegation come out of Executive Session.

Representative Hawkins made a motion, seconded by Representative Dionne, that: The clerk cast one ballot for John Parisi, to fill the five year term on the Gunstock Area Commission. The motion passed.

Dick Tapply from Gunstock addressed the Delegation on a request from the Airport Authority for an easement at Gunstock to install and maintain a line for a beacon. The FAA will pay \$70,000 for the project, and Gunstock will pay an added cost of \$5,000 to obtain an extra powerful line, in the event that electricity is needed at the top of the hill in the future. The contract with the Airport Authority would also permit Gunstock to sublease the land to others for siting small antennas, which could generate some revenue for the Area.

Representative Hawkins made a motion, seconded by Representative Dionne, that: The Delegation approve a request from the Gunstock Area Commissioners to grant an easement to the Laconia Airport Authority to install and maintain an underground power service on the Mt. Rowe lift line for an airport beacon. The motion passed unanimously.

Representative Whittemore made a motion to adjourn.

The meeting was adjourned at 11:15 P.M.

Respectfully submitted,

Barbara Zeckhausen, Clerk

MEETING SCHEDULE:

December 10, 1984-for organization, budget transfers and borrowing authority.
December 17, 1984-Public hearing on the 1985 budget.

BELKNAP COUNTY CONVENTION**(legislative delegation)****Meeting of December 11, 1984**

PRESENT: Representatives Bastraw, Birch, Brough, Brown, Bolduc, Bowler, Campbell, Dexter, Hardy, Harrington, Hawkins, Holbrook, Jensen, Locke, Pearson, Randall, White, Zeckhausen.

ABSENT: Representative Golden.

ALSO PRESENT: Commissioner Marsh; Philip Daigneault, financial coordinator

The meeting convened at 7:30 p.m. at the Belknap County Courthouse with Rep. Randall presiding.

Nominations for chairman of the delegation opened. Rep. Bowler nominated Rep. Randall, Rep. Hardy second. Rep. Holbrook moved nominations cease and the acting clerk cast one ballot for Rep. Randall. Motion passed unanimously.

Nominations for vice chairman opened. Rep. Pearson nominated Rep. Zeckhausen, Rep. Bowler second. Rep. Locke nominated Rep. Dexter. Rep. Dexter declined. Rep. Dexter nominated Rep. Bolduc, Rep. Locke second. Rep. Birch moved nominations cease, Pearson second. Motion passed.

The delegation voted by secret ballot. Bolduc, 10 votes, Zeckhausen, 8 votes. The chairman declared Rep. Bolduc the winner and the new vice chairman.

Rep. Locke nominated Rep. Dexter to be delegation clerk, second Rep. Bastraw. The acting clerk was asked to cast one ballot for Rep. Dexter. Motion passed.

Rep. Hawkins moved that Reps. Hardy and Bowler meet as a committee with the newly elected delegation officers to recommend membership in the executive committee, and present their recommendation to the full delegation for a vote. Bolduc second. Motion passed. Chairman declared a recess.

RECESS

The delegation was called to order after a 10 minute recess. Chairman Randall offered the following names in nomination to the executive committee, Rep. Birch second: Rep. Randall, Rep. Bolduc, Rep. Dexter, Rep. Hardy, Rep. Pearson, Rep. Locke, Rep. Zeckhausen. The delegation voted to accept the report and to name the above members to the executive committee unanimously.

Rep. Zeckhausen moved, Rep. Pearson second, that delegation members receive \$15 per meeting, in keeping with state statute, and 22 cents travel expenses when on county business. Motion passed.

County Treasurer H. Max Wakeman addressed the delegation to recommend he be authorized to borrow \$3,780,000.00 (three million, seven hundred and eighty thousand dollars) in anticipation of taxes for the purpose of conducting county business throughout the 1985 fiscal year. Funds not drawn until needed would be reinvested. Motion passed as proposed by Rep. Holbrook, Rep. Pearson second.

Various delegation members moved and seconded that the following transfers be authorized as requested by the County Commissioners:

4100 0310 to 4100 0540	\$ 500	4180 0110 to 4180 0210	\$ 5
4100 0310 to 4100 0520	300	4180 0351 to 4180 0334	1,250
4101 0410 to 4101 0339	100	4180 0351 to 4180 0338	50
4110 0333 to 4110 0250	50	4180 0351 to 4180 0352	1,100
4120 0334 to 4120 0422	500	4180 0351 to 4180 0354	2,800
4120 0394 to 4120 0410	200	4180 0351 to 4180 0360	500
4120 0394 to 4120 0432	700	4180 0351 to 4180 0431	300
4140 0130 to 4140 0192	4,000	4180 0351 to 4180 0560	1,400
4140 0130 to 4140 0191	1,000	4180 0351 to 4180 0570	1,000
4140 0130 to 4140 0193	100	4190 0310 to 4190 0232	200
4140 0130 to 4140 0196	1,000	6100 0339 to 6100 0451	1,000
4140 0130 to 4140 0210	400	6100 0453 to 6100 0451	8,000
4140 0130 to 4140 0232	1,000	6100 0710 to 6100 0451	1,000
4140 0260 to 4140 0270	100	6100 0398 to 6100 0591	880
4140 0260 to 4140 0594	400	5100 0290 to 5100 0345	200
4160 0710 to 4160 0903	2,000	5110 0710 to 5100 0560	2,500
4160 0721 to 4160 0903	1,000	5110 0721 to 5110 0337	200
5110 0721 to 5110 0591	300	5170 0250 to 5170 0250	100
5130 0429 to 5130 0191	1,000	5180 0512 to 5180 0210	400
5130 0462 to 5130 0461	3,000	5190 0342 to 5190 0511	200
5130 0511 to 5130 0416	2,500	5190 0342 to 5190 0602	500
5140 0220 to 5140 0462	1,000	5193 0232 to 5193 0250	100
5140 0220 to 5140 0464	3,000	5140 0240 to 5140 0462	2,000

The delegation voted to delay the following transfers concerning holiday pay pending further explanation:

5140 0130 to 5140 0191	1,000
5140 0150 to 5140 0191	6,000

Following an explanation by the chairman of the winter meeting schedule, the delegation voted to adjourn at 9:35 p.m.

Dean Dexter, Clerk
Belknap County Convention

A true copy, attest: Dean Dexter, clerk

BELKNAP COUNTY CONVENTION**(legislative delegation)****Meeting of December 17, 1984**

PRESENT: Representatives Bastraw, Birch, Brough, Brown, Bolduc, Campbell, Dexter, Hardy, Harrington, Hawkins, Holbrook, Jensen, Pearson, Randall, White, Zeckhausen.

ABSENT: Representatives Bowler, Golden, Locke

ALSO PRESENT: Commissioners Sprague, Chertok, and Marsh; Philip Daignault, financial coordinator

The meeting convened at 7:35 p.m. as a public hearing on the 1985 budget as proposed by the County Commissioners, with Chairman Kenneth Randall presiding.

The following persons addressed the Convention on the budget:

Commissioner Bradbury Sprague made introductory remarks.

Clement Lyons, treasurer of the Belknap County Cooperative Extension Service Council, spoke in favor of that agency's request for \$93,085. County Forester Sumner Dole answered questions of the delegation concerning the agency's proposed purchase of a computer. Mr. Lyons said his agency's total budget for 1985 is proposed at \$161,945 with the following breakdown of funding sources: County share: \$93,085; State share: \$20,242; Federal share: \$48,618.

John Hudson of the Belknap County Conservation District spoke in favor of that agency's request of \$16,945.

Mr. Daignault explained the County Home Transfer Account to the delegation.

Alan Friedberg, business manager of the Lakes Region Mental Health Center, spoke in favor of the agency's request for \$48,000.

Wesley Colby and Armand Bolduc spoke in favor of the Airport Authority's request for \$17,035 for operating expenses, and \$365,000 towards the airport development project.

Robert Snarr spoke in favor of a \$10,000 appropriation for the Lakes Region Information and Referral Center.

Ralph Littlefield, director of Belknap-Merrimack Community Action Program, spoke in favor of the \$14,974 Meals on Wheels request.

Russell Robinson spoke in favor of the \$11,007 request for CAP transportation, which includes \$4,600 towards funding a new vehicle. Mr. Robinson also explained a request for \$13,800 CAP would use for transportation coordination of area agencies.

Deborah Roux, CAP Family Planning, spoke in favor of that department's \$6,000 request.

The Commissioners and Mr. Daigneault answered questions pertaining to other areas of the budget proposal.

Jim Moore of the Laconia Evening Citizen asked questions of the delegation concerning the county home budget.

On a motion of Rep. Hawkins, Rep. Pearson second, the delegation unanimously voted to approve the 1985 wage agreement under the union contract for county employees. The action represents a 6 percent raise for eligible employees.

It was moved and seconded to adjourn at 10:07 p.m. until January 14, 1985 at 7:30 p.m.

Dean Dexter, clerk
Belknap County Convention

Report of the Finance Director

There have been considerable changes initiated by and coordinated through the Finance Office in the calendar year 1984 that have affected the 1984 budget and will impact the budget process in ensuing years.

An approximate 45,000.00 savings in health care insurance will be realized in 1985 as a result of entering the group plan of the New Hampshire Municipal Association. The plan will provide the same benefits to County Employees with the advantages and cost savings of a state group plan.

The services of Albert C. Jones, Inc., an insurance consulting firm, were retained in 1984 for the purpose of re-evaluating our total insurance needs and to ascertain the most coverage for the dollar paid. It is anticipated that the results of these effects will be seen in 1985.

A three year contract with the State Employees Association relative to wages and fringe benefits was negotiated in 1984 calling for four, six and seven percent increases respectively. Savings will be effectively realized through the negotiation processes in that they will not occur as frequently.

The following is representative of anticipated income and expenses for 1985 as submitted to the County Convention:

REVENUE:

Taxes - Cities & Towns	3,780,000.00
Nursing Care	1,442,516.00
Revenue Sharing	50,000.00
Other	834,647.00
Total Revenue	<u>\$6,107,163.00</u>

OPERATING EXPENSES:

Commissioners	75,726.00
Finance Office	65,969.00
County Attorney	66,309.00
Register of Deeds	169,137.00
Register of Probate	5,000.00
Sheriff's Department	502,733.00
Medical Referee	8,400.00
Maintenance	106,786.00
Welfare	1,327,881.00
Jail & House of Correction	749,935.00
Social Agencies & Fire Dispatch	536,416.00
Principle and Interest	258,225.00
Contingency	48,500.00

Nursing Home	2,186,146.00
Total Operating Expenses	<u>\$6,107,163.00</u>

The above operating expenses do not reflect the cost savings in health care insurance and will be adjusted accordingly.

The budget, as adjusted, is representative of a 12% increase in revenue to be raised through taxation. Six percent of that increase is attributable to mandated costs in welfare and the unified court system approximating \$309,000.00. The remaining 6% is attributable to moderate budgetary increases and increases in employee wages and fringe benefits.

Once again, I wish to thank the Commissioners and the department heads for their cooperation and courtesies. We have made changes, we are recommending changes and we will continue to strive for progressive change that will be of benefit to the citizens of Belknap County.

Respectfully,

Philip P. Diagneault
Finance Director



Philip P. Diagneault

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Narrative explanation (useful in understanding individual fund and account group statements and schedules)

February 15, 1985

The County Commissioners
Belknap County
Laconia, New Hampshire

We have examined the financial statements of the various funds and account groups of Belknap County for the years ended December 31, 1984 and 1983, listed in the foregoing table of contents under the caption General Purpose Financial Statements (Combined Statements - Overview). Our examinations were made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the financial statements referred to above present fairly the financial position of Belknap County as at December 31, 1984, and the results of its operations and the changes in its financial positions for each of the two years in the period ended December 31, 1984, in conformity with generally accepted accounting principles applied on a consistent basis.

The accompanying supplemental information listed in the foregoing table of contents under the caption Individual Fund and Account Group Statements and Schedules is not necessary for a fair presentation of the financial statements, but is presented as additional analytical data. The supplemental information has been subjected to the tests and other auditing procedures applied in the examination of the financial statements listed in the foregoing table of contents as General Purpose Financial Statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Dana S. Beane & Company
Certified Public Accountants
By: Dana S. Beane, Jr.

BELKNAP COUNTY

EXHIBIT A

Combined Balance Sheet - All Fund Types and Account Groups

December 31, 1984

	Governmental Fund Types		Proprietary Fund Types		Account Groups		Totals (Memorandum Only)	
	General	Enterprise	Enterprise	Quasi-Enterprise	General Fixed Assets	General Long-term Debt	1984	December 31 1983
ASSETS								
Cash and temporary cash investments	\$ 315,665.83	\$ 209,923.00	\$ 38,984.64	\$	\$		\$ 564,573.47	\$ 731,430.41
Receivables	36,643.98	55,393.00	89,912.49				181,949.47	219,464.07
Due from other funds (net)	48,230.87						48,230.87	58,048.38
Due from other governments (Note 1)	191,007.00						191,007.00	204,360.00
Inventories		41,416.00	28,702.52				70,118.52	80,962.18
Prepaid items		64,769.00					64,769.00	77,486.00
Cash held in escrow	53,181.99		56,232.23				109,414.22	24,543.62
Restricted assets								
Assets held for capital outlay purposes		296,434.00					296,434.00	6,445.00
Land and improvements		1,023,475.00	18,611.28		144,828.55		1,186,914.83	1,147,252.43
Accumulated depreciation		(222,958.00)	(4,043.68)				(227,001.68)	(216,867.74)
Buildings & improvements		510,108.00	1,318,349.60		1,811,296.10		3,639,753.70	3,342,985.14
Accumulated depreciation		(274,205.00)	(359,523.01)		(481,513.09)		(1,115,241.10)	(990,311.65)
Tow and lift buildings and equipment		2,097,642.00					2,097,642.00	2,081,063.00
Accumulated depreciation		(1,176,391.00)					(1,176,391.00)	(1,073,853.00)

Mobile equipment	486,215.00	19,604.90	70,997.00	576,816.90	495,400.90
Accumulated depreciation	(299,032.00)	(15,195.65)	(31,655.76)	(345,883.41)	(300,980.57)
Machinery and equipment	382,809.00	349,539.05	423,751.84	1,156,099.89	1,128,764.78
Accumulated depreciation	(273,276.00)	(242,722.60)	(270,073.03)	(786,071.63)	(712,916.75)
Construction in progress	78,753.00			78,753.00	4,959.00
Deposits on equipment	29,374.00			29,374.00	
Amount to be provided for retirement of general long-term debt					
Total Assets	\$ 644,729.67	\$3,030,449.00	\$1,298,451.77	550,000.00	610,000.00
			\$1,667,631.61	\$7,191,262.05	\$6,918,235.20
LIABILITIES AND FUND EQUITY					
Liabilities					
Accounts payable	\$ 157,745.33	\$ 42,713.00	\$ 96,110.66	\$ 296,568.99	\$ 329,711.78
Accrued liabilities	12,953.95	32,110.00	4,595.47	49,659.42	66,222.33
Due to other funds (net)			48,230.87	48,230.87	58,048.38
Serial notes payable		380,000.00		380,000.00	505,000.00
Other notes payable		426,000.00		426,000.00	
General obligation bonds payable (Note 3)		555,000.00		1,105,000.00	1,235,000.00
Deferred income		83,645.00		83,645.00	101,185.00
Total Liabilities	170,699.28	1,519,468.00	148,937.00	2,389,104.28	2,295,167.49
Fund Equity					
Contributed capital		269,838.00		269,838.00	269,838.00
Investment in general fixed assets (Note 2)			1,084,619.89	3,535,493.38	3,241,478.88
Accumulated depreciation on general fixed assets			(783,241.88)	(783,241.88)	(676,673.34)
Donated capital as aid in acquiring fixed assets		868,575.00		868,575.00	804,743.00

BELKNAP COUNTY

Exhibit B

Statement of General Fund Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Years Ended December 31, 1984 and 1983

	December 31	
	1984	1983
Revenues		
Taxes	\$3,240,000.00	\$3,011,781.00
Charges for services	388,347.81	409,092.85
Intergovernmental	191,007.00	206,573.00
Interest	187,795.24	168,074.97
Miscellaneous	76,131.91	84,476.27
Total Revenues	4,083,281.96	3,879,998.09
Expenditures		
Current		
General government	543,148.98	903,941.47
Public safety	1,263,545.37	1,074,896.03
Health	56,400.00	59,545.00
Welfare	1,004,397.70	905,853.34
Education	98,414.00	90,569.53
Capital Outlay	59,115.36	33,649.11
Debt Service		
Principal retirement	60,000.00	60,000.00
Interest	212,314.40	187,356.66
Total Expenditures	3,297,335.81	3,315,811.14
Excess of Revenues Over Expenditures	785,946.15	564,186.95
Other Financial Sources/(Uses)		
Transfer out to the quasi-Enterprise fund		
Operating subsidy	(576,000.00)	(428,000.00)
Plant capital	(268,438.84)	70,262.45)
Total Other Financing Sources/(Uses)	(844,438.84)	(498,262.45)
Excess of Revenues Over/(Under) Expenditures and Other Uses	(58,492.69)	65,924.50
Fund Balance - January 1	532,523.08	466,598.58
Fund Balance - December 31	\$ 474,030.39	\$ 532,523.08

See accompanying notes to financial statements.

BELKNAP COUNTY

Exhibit C

**Statement of General Fund Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
For the Fiscal Years Ended December 31, 1984 and 1983 Actual**

	Budget	Actual	Variance Favorable (Unfavorable)	Actual Prior Year
Revenues				
Taxes	\$3,240,000.00	\$3,240,000.00	\$	\$3,011,781.00
Charges for services	345,760.00	388,347.81	42,587.81	409,092.85
Intergovernmental	191,007.00	191,007.00		206,573.00
Interest	125,000.00	187,795.24	62,795.24	168,074.97
Miscellaneous	35,954.00	76,131.91	40,177.91	84,476.27
Total Revenues	3,937,721.00	4,083,281.96	145,560.96	3,879,998.09
Expenditures				
Current				
General government	589,164.00	543,148.98	46,015.02	903,941.47
Public safety	1,310,090.00	1,263,545.37	46,544.63	1,074,896.03
Health	56,400.00	56,400.00		59,545.00
Welfare	1,111,984.00	1,004,397.70	107,586.30	905,853.34
Education	98,414.00	98,414.00		90,569.53
Capital Outlay	58,732.00	59,115.36	(383.36)	33,649.11
Debt Service				
Principal retirement	60,000.00	60,000.00		60,000.00
Interest	215,020.00	212,314.40	2,705.60	187,356.66
Total Expenditures	3,499,804.00	3,297,335.81	202,468.19	3,315,811.14
Excess of Revenues Over Expenditures	437,917.00	785,946.15	348,029.15	564,186.95
Other Financing Sources/(Uses)				
Transfers out to the quasi- Enterprise Fund				
Operating subsidy	(510,321.00)	(576,000.00)	(65,679.00)	(428,000.00)
Plant capital	(268,438.84)	(268,438.84)		(70,262.45)
Total Other Financing Uses	(778,759.84)	(844,438.84)	(65,679.00)	(498,262.45)
Excess of Revenues Over/(Under) Expenditures and Other Uses	(340,842.84)	(58,492.69)	282,350.15	65,924.50
Fund Balance, January 1	532,523.09	532,523.08		466,598.58
Fund Balance, December 31	\$191,680.24	\$474,030.39	\$282,350.15	\$532,523.08

See accompanying notes to financial statements.

BELKNAP COUNTY

Exhibit D

Statement of Enterprise Fund Revenues, Expenses, and Changes in Retained Earnings
(Gunstock Area Commission)

For the Fiscal Years Ended September 30, 1984 and 1983

	September 30	
	1984	1983
Operating Revenues	\$1,786,965.00	\$1,354,621.00
Cost of Operations	1,133,405.00	997,898.00
Gross profit from Operations	653,560.00	376,723.00
General and Administrative		
General	378,968.00	312,342.00
Administrative	247,054.00	223,091.00
Total General and Administrative	626,022.00	535,433.00
Income (Loss) from Operations	27,538.00	(158,710.00)
Other Income (Charges)		
Bad debts	(8,800.00)	
Interest expense	(106,629.00)	(112,766.00)
Interest income	38,403.00	41,981.00
Discounts earned	4,819.00	2,927.00
Gain (loss) on disposition of fixed assets (net)	1,836.00	(9,886.00)
Miscellaneous	16,808.00	17,029.00
Total Other Items (Net)	(53,563.00)	(60,715.00)
Net (Loss)	(26,025.00)	(219,425.00)
Retained Earnings - October 1	398,593.00	618,018.00
Retained Earnings - September 30	\$ 372,568.00	\$ 398,593.00

See accompanying notes to financial statements.

BELKNAP COUNTY
Exhibit E
Statement of Quasi-Enterprise Fund Revenues, Expenses and Changes in Retained
Earnings
(Nursing Home)
For the Fiscal Years Ended December 31, 1984 and 1983

	December 31	
	1984	1983
Operating Revenues		
Room care	\$1,272,906.46	\$1,247,323.61
Other	12,275.55	14,117.58
Total Operating Revenues	1,285,182.01	1,261,441.19
Operating Expenses		
Personal services	1,153,812.76	1,080,220.19
Contractual services	22,648.69	26,636.85
Social security	80,760.42	72,349.92
Employee benefits	149,796.44	149,865.00
Dietary	122,012.36	120,004.30
Medical	72,316.90	56,744.57
Laundry	6,412.39	10,273.00
Housekeeping	11,831.18	11,550.74
Heat, light, power	79,159.13	84,603.16
Maintenance and operating	26,651.97	25,768.30
Insurance	55,519.01	56,991.60
General	31,171.35	26,176.76
Total Operating Expenses	1,812,092.60	1,721,184.39
Operating (Loss)	(526,910.59)	(459,743.10)
Operating Transfers In (Out)		
From general fund - operating subsidy	576,000.00	428,000.00
To plant capital	(36,759.62)	(20,873.00)
Excess of Operating Revenues and Transfers Over (Under) Operating Expenses and Transfers	12,329.79	(52,616.20)
Retained Earnings - January 1	52,565.09	105,181.29
Retained Earnings - December 31	\$ 64,894.88	\$ 52,565.09

See accompanying notes to financial statements.

BELKNAP COUNTY

Exhibit F

Statement of Changes in Financial Position of the Enterprise Fund
(Gunstock Area Commission)

For the Fiscal Years Ended September 30, 1984 and 1983

	September 30	
	1984	1983
Sources of Funds		
Net (Loss) - Exhibit D	\$(26,025.00)	\$(219,425.00)
Add - Expenses not currently requiring the outlay of working capital		
Depreciation	219,563.00	222,634.00
Funds Provided by Operations	193,538.00	3,209.00
Other Sources of Funds		
Net book value of assets disposed	961.00	14,455.00
Decrease in deposits on equipment		45,340.00
Decrease in funds held for capital outlay purposes		2,992.00
Increase in long-term liabilities	266,800.00	
Increase in donated capital as aid in acquiring fixed assets		
Heritage Conservation and Recreation Service	63,332.00	18,969.00
Belknap County - Sheriff's auto	500.00	
Total Sources of Funds	525,131.00	84,965.00
Application of Funds		
Increase in property and equipment		
Deposit on equipment	29,374.00	
Purchases	134,221.00	176,160.00
Reclassified from construction in progress	4,959.00	47,556.00
Increase (Decrease) in construction in progress	73,794.00	(10,103.00)
Decrease in long-term liabilities		195,000.00
Increase in funds held for capital outlay purposes	289,989.00	
Total Application of Funds	532,337.00	408,613.00
Net (Decrease) in Working Capital	\$ (7,206.00)	\$(323,648.00)
Increase (Decrease in Current Assets		
Cash and temporary cash investments	\$ (64,714.00)	\$(337,701.00)
Receivables	42,590.00	(1,933.00)
Inventories	(16,838.00)	37,260.00
Prepaid items	(12,717.00)	(7,567.00)
Net (Decrease) in Current Assets	(51,679.00)	(309,941.00)

Increase (Decrease) in Current Liabilities

Current portion of long-term liabilities	(35,800.00)	15,000.00
Accounts payable	(1,796.00)	(891.00)
Accrued expenses	10,663.00	(3,487.00)
Deferred income	(17,540.00)	3,085.00

**Net Increase (Decrease) in
Current Liabilities**

(44,473.00)	13,707.00
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Net (Decrease) in Working Capital

\$(7,206.00)	\$(323,648.00)
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See accompanying notes to the financial statements.

BELKNAP COUNTY
Exhibit G
Statement of Changes in Financial Position of the Quasi-Enterprise Fund
(Nursing Home)
For the Fiscal Years Ended December 31, 1984 and 1983

	<u>December 31</u>	
	<u>1984</u>	<u>1983</u>
Sources of Working Capital		
Operations		
Excess of revenues and transfers		
Over (under) expenditures and		
transfers - Exhibit E	\$ 12,329.79	\$ (52,616.20)
Contributed plant equity - Exhibit H	303,006.13	95,186.06
Total Sources of Working Capital	315,335.92	42,569.86
Uses of Working Capital		
Acquistition of fixed assets (net)	303,006.13	95,186.06
Net Increase (Decrease) in		
Working Capital	\$ 12,329.79	\$ (52,616.20)
Elements of Net Increase (Decrease)		
In Working Capital		
Cash	\$ 65,041.19	(72,139.69)
Receivables	(61,698.81)	63,188.30
Due to/from other funds	9,817.51	(9,948.45)
Inventories	5,994.34	2,572.18
Accounts payable	(9,052.39)	(31,720.54)
Accrued liabilities	2,227.95	(4,568.00)
Net Increase (Decrease) in Working Capital	\$ 12,329.79	\$ (52,616.20)

See accompanying notes to the financial statements.

BELKNAP COUNTY

EXHIBIT H

**Statement of Changes in Plant Capital and the Quasi-Enterprise Fund (Nursing Home)
For the Fiscal Years Ended December 31, 1984 and 1983**

	Total	Bond Funds	Capital Reserve Funds	Revenue Sharing	Anti- Recession	Other General Funds
Plant Capital - January 1, 1983	\$ 798,027.30	\$ 501,042.81	\$ 22,537.27	\$ 213,402.61	\$ 1,124.20	\$ 59,920.41
Add - Source of funds for capital outlay	95,186.06			70,262.45		* 24,923.61
Less - Depreciation	54,144.91	20,498.95	2,200.06	19,164.25	204.40	12,077.25
Plant Capital - December 31, 1983	839,068.45	480,543.86	20,337.21	264,500.81	919.80	72,766.77
Add - Source of funds for capital outlay	303,006.13			268,438.84		* 34,567.29
Less - Depreciation	57,454.69	20,498.95	2,161.46	20,858.40	204.40	13,731.48
Plant Capital - December 31, 1984	\$1,084,619.89	\$ 460,044.91	\$ 18,175.75	\$ 512,081.25	\$ 715.40	\$ 93,602.58
		December 31				
		1984	1983			
*Source of Other General Funds:						
Fixed assets purchased with operating capital						
Gain (loss) on sale of fixed assets		\$ 36,759.62	\$ 20,873.00			
Van purchased by Belknap County in 1982		(2,192.33)				
with general funds			3,000.00			
1982 expenditures for equipment capitalized						
by State Auditors			1,050.61			
Total		\$ 34,567.29	\$ 24,923.61			

See accompanying notes to financial statements.

BELKNAP COUNTY
Notes to the Financial Statements
December 31, 1984 and 1983

Summary of Significant Accounting Policies

Basis of accounting - governmental funds (general fund and capital projects funds)

Governmental fund revenues and expenditures are recognized on the modified accrual basis. Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt.

Basis of accounting - proprietary funds (enterprise and quasi-enterprise funds)

Proprietary fund revenues and expenses are recognized on the accrual basis. Revenues are recognized in the accounting period in which they are earned and become measurable; expenses are recognized in the period incurred, if measurable.

Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges (Gunstock Area Commission); or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes (Belknap County Nursing Home).

The Belknap County Nursing Home is presented as a quasi-business activity. Belknap County determines monthly the revenues earned and expenses incurred applicable to such facility. Fixed dollar budgets are legally adopted and are integrated into the accounting system.

Supplemental data reflecting the Belknap County Delegation legally adopted budget of the Nursing Home appears in the financial statements as Statement 2. Gross expenditures (including capital outlays) of the nursing facility are budgeted prior to the reduction for expenses attributable to the Belknap County jail and house of correction. The reduction of gross expense attributable to the jail and house of correction is legally budgeted as an item of nursing home revenue. Therefore, in order to compare actual expenditures with the legally required budgeted restrictions, Statement 2 states the operating expenses and capital outlays of the nursing home at their gross

expenditures prior to the jail and house of correction reimbursements. Likewise, reimbursement funds received from the jail and house of correction appear as budgeted revenue.

Revenue and expense of the nursing facility presented in accordance with the generally accepted accounting principles appear as Exhibit E, a general purpose financial statement.

It is not the intent of Belknap County that all costs (expenses, including depreciation) of providing the nursing services be recovered primarily through user charges. The services are available only to those meeting certain governmental eligibility requirements. In this respect, the activity differs from that of the private enterprise.

The physical facilities of this quasi-enterprise fund are accounted for in its financial statements at cost. Depreciation of fixed assets is calculated by allocating the cost over the estimated useful lives of the assets using the straight-line method. Depreciation expense, similar to interest expense, is not included as an operating cost. It is not anticipated that user charges applicable to eligible patients will provide for the recovery of the investment. Accumulated depreciation is provided for as a reduction in fund equity.

The operating deficits of the nursing facility are financed by operating subsidy transfers from the general fund. Indebtedness acquired to finance capital acquisitions at the nursing home is included in the general long-term debt account groups. Principal and interest thereon is provided from general fund taxation.

Basis of accounting - general fixed assets and general long-term debt account groups

The general fixed assets are accounted for at cost or, if the cost is not practicably determinable, at estimated cost. Depreciation expense on fixed assets is calculated by allocating the cost over the estimated useful lives of the assets using the straight-line method. Accumulated depreciation is provided for as a reduction in fund equity.

General long-term debt is the unmatured principal of bonds, warrants, notes, or other forms of noncurrent or long-term general obligation indebtedness that is not a specific liability of any proprietary fund.

Budgets and Budgetary Accounting

Department budget requests are submitted to the County Commissioners prior to November first. The budgets include estimated revenues and expenditures for the ensuing calendar year.

Prior to December 1, the County Commissioners submit an overall budget document to the Belknap County Delegation.

Public hearings are conducted at the County Courthouse to obtain taxpayer comments.

Prior to April 1, the budget is legally enacted through passage of an ordinance by the County Delegation.

Budget transfers between departments within any fund and revisions that alter expenditures and revenues of any fund must be approved by the County Delegation.

Formal budgetary integration is employed as a management control device during the year for governmental funds and the quasi-enterprise fund.

In accordance with the requirements of the State of New Hampshire, Department of Revenue Administration, the annual budget for Federal revenue sharing fund resources is stated at an amount equal to the anticipated expenditures therefrom rather than the estimated revenue of the entitlement.

Method of accounting for operating transfers

Operating transfers are legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended such as transfers from the general fund to another governmental fund or the quasi-enterprise fund (nursing facility).

Method of accounting for grants, entitlements and shared revenues

The basis of accounting is determined by the fund type in which such revenue transactions are recorded. Transactions accounted for in the general and capital projects governmental funds are recorded on the modified accrual basis. Grants, entitlements or shared revenues received for purposes normally financed through the general fund are accounted for within that fund. Such revenues restricted by the grantor for the purchase or construction of major capital facilities are accounted for in the capital projects fund.

Specific notes applicable to governmental funds, general fixed assets and general long-term debt account groups

Note 1 - Due from Other Governments

The balance represents the amount due from the office of Revenue Sharing for Federal entitlement period 16, October 1, 1984 through September 30, 1985.

Note 2 - Changes in General Fixed Assets

Changes for the years 1984 and 1983 are presented in schedule form and referenced to this note.

Note 3 - Changes in General Long-term Debt

Changes for the years 1984 and 1983 are presented in schedule form and referenced to this note.

(Schedule to Note 2) Changes in General Fixed Assets
For the Years 1984 and 1983
(by investment source and exclusive of depreciation)

	Total	County Bond Funds	Revenue Sharing Funds	County General Funds	Anti- Recession Funds	Capital Reserve Funds	EDA Project Grant	Miscellaneous Grants
Total Investment in								
General Fixed Assets,								
December 31, 1982	\$2,406,116.52	\$1,273,266.14	\$ 583,054.07	\$ 260,945.57	\$ 8,536.43	\$ 31,864.18	\$ 214,000.00	\$ 34,450.13
Add - Purchases of								
fixed assets - 1983	33,649.11			33,649.11				
Less - Fixed asset								
dispositions - 1983	37,355.20			37,355.20				
Total Investment in								
General Fixed Assets,								
December 31, 1983	2,402,410.43	1,273,266.14	583,054.07	257,239.48	8,536.43	31,864.18	214,000.00	34,450.13
Add - Purchases of								
fixed assets - 1984	59,115.36		16,605.00	42,510.36				
Less - Fixed asset								
dispositions - 1984	10,652.00			10,652.00				
Total Investment in								
General Fixed Assets,								
December 31, 1984	\$2,450,873.79	\$1,273,266.14	\$ 599,659.07	\$ 289,097.84	\$ 8,536.43	\$ 31,864.18	\$ 214,000.00	\$ 34,450.13

**(Schedule to Note 3) Changes in General Long-term Debt
For the Years 1984 and 1983**

	1984	1983
Debt balance, January 1		
Payment thereon to be provided from future General Fund taxation revenue	<u>\$610,000.00</u>	<u>\$670,000.00</u>
1. Bond issue dated November 1, 1964, original amount \$280,000.00, interest rate 3.20%, proceeds used for new wing at County nursing facility		
Principal balance due January 1	\$ 10,000.00	\$ 20,000.00
Principal paid	<u>10,000.00</u>	<u>10,000.00</u>
Principal balance due December 31	<u>\$</u>	<u>\$ 10,000.00</u>
2. Bond issue, dated August 1, 1975, original amount \$1,000,000.00, interest rate 6.95%, proceeds for Court house improvement project		
Principal balance due January 1	\$600,000.00	\$650,000.00
Principal paid	<u>50,000.00</u>	<u>50,000.00</u>
Principal balance due December 31	<u>\$550,000.00</u>	<u>\$600,000.00</u>
Total Debt Balance, December 31	<u>\$550,000.00</u>	<u>\$610,000.00</u>

Note 4 - Retirement Plans

All permanent full-time employees of Belknap County could elect to join the State of New Hampshire Retirement System effective July 1, 1977. Employees hired subsequent to July 1, 1977 must enroll in the system after serving their probationary period. Approximately half of the employees elected to join.

The financing of the System is provided through both employee contributions and political subdivision and State employer contributions. Employee contributions are based upon a percentage of compensation at a rate fixed by statute - voluntary additional contributions are permitted under defined

circumstances. Employer (State or the political subdivision) contributions are based upon a percentage of compensation of participants for the recurring normal cost of the plan plus an amount which is applied as a reduction of the plan's unfunded accrued liability which is being amortized over a twenty year period beginning in 1973. Belknap County's portion of the unfunded accrued liability, the excess of vested benefits over plan assets at the actuarial valuation date, is not available for inclusion in this report. Such amount, however, does not represent a current demand upon the plan's resources as such vested benefits in the long-term course of the plan operation are anticipated to be disbursed over future years as retirement benefits to members.

Two employees are members of a group type of insured plan providing both an employee and employer contribution.

Total retirement cost, exclusive of the enterprise funds, was \$45,008.39 for 1984 and \$51,336.41 for 1983.

Note 5 - Undesignated General Fund Balance

General fund encumbrances are stated as a reservation of the fund balance. The "undesignated" portion of the fund is available for unrestricted use and is normally committed by Belknap County as estimated revenue for the subsequent year for the purpose of reducing such year's tax assessment.

Note 6 - Contingent Liabilities

Under the act providing for the creation of the Gunstock Area Commission to manage and operate the Belknap County owned recreational area, serial notes or bonds of such Commission are considered to be a pledge of the full faith and credit of the County of Belknap. The principal and interest on such obligations have been provided for from the revenues of the Commission since its creation began by an act of the New Hampshire Legislature in 1959.

Disputed Liabilities

In accordance with welfare cost reimbursement procedures of the State of New Hampshire, Division of Welfare, governmental units are provided information on a monthly basis for expenditures made on behalf of welfare recipients for which the local unit may be liable. It is the procedure of Belknap County to examine the data, delete those claims for which liability is denied and substantiate the reasons for such disallowance. Payment is made to the State for the County's share of welfare recipient costs for which liability is acknowledged.

In February, 1981, the State modified its billing procedure to include certain past due claims for reimbursement previously denied by the County,

assumably for reasons not acceptable to the State. Such past due claims include those denied by the County due to the absence of proper liability notice, billings applicable to periods prior to liability notice and other disputes as to the County's liability for the recipient's aid. The claims covered various years back to 1972 and amounted to approximately \$62,000. Subsequent to 1981, certain past due claims have been settled with the State; however, additional claims for reimbursement have been denied by the County during the interim period to December 31, 1984. Disputed reimbursement claims amount to \$79,979.00 as at December 31, 1984. No provision has been made in the financial statements for this contingent liability.

Litigation - Retirement System

On July 13, 1981 a decree was issued by Superior Court resulting from a class action suit initiated on April 24, 1980 by The State Employees' Association of N.H., Inc. against Belknap County and The New Hampshire Retirement System.

The plaintiff alleged that the County of Belknap voted to have its employees participate in The New Hampshire Retirement System on March 21, 1946 but did not enroll newly hired employees until July 1, 1977, and sought that the County fund both its employee contributions and its own contributions for each employee hired after July 1, 1946 until July 1, 1977.

The Court ruled that:

the request by plaintiff that the Court declare the appropriate class to be all employees hired by Belknap County since July 1, 1946 is denied; the appropriate class is limited to those employees of Belknap County in service at the time the petition was entered who were eligible for membership in The New Hampshire Retirement System and who were not so enrolled,

such election to "buy-back" years of creditable service pursuant to the decree must be made within thirty (30) days after the issuance of the decree and

the request by plaintiff that the County fund the employees' accrued unfunded liability for past years service is denied; the County is required to pay the employer's share only of accrued unfunded liability for a member's past years of service for all employees who elect to "buy-back" years of creditable service pursuant to this decree.

Late in 1981, cross-appeals were filed by both parties to the Supreme Court of New Hampshire and on July 7, 1982 the following opinion was rendered by the Supreme Court:

The decree by the trial court defining the appropriate class of employees as limited to those employees of Belknap County who

were in service at the time the petition was entered has been amended to include all eligible employees whose service terminated subsequent to 1974. Additionally, relief in some form should be granted to those employees who wish to meet the "buy-back" provisions but are unable to do so because of financial hardship. The suit was remanded to Superior Court for further proceedings with respect to the size of the plaintiff class and the adequacy of the remedy ordered.

The Superior Court proceedings with respect to the size of the plaintiff class and the adequacy of the remedy ordered has not commenced. The main issue will be the establishment of the criteria for determining "financial hardship" for the purpose of providing relief in some form to be granted to those employees who wish to meet the "buy-back" provisions but are unable to do so because of financial hardship.

The County has received the results of a matrix actuarial study designed to provide an estimated liability in the event that any members of the plaintiff class elect to "buy-back" years of creditable service. No provision for an estimated liability has been included in the financial statements of Belknap County. Although the unfunded amount could be substantial, it is anticipated that any eventual funding of the system resulting from settlement of this case will occur over a future period of years.

Litigation - Civil Rights Action

Belknap County is a defendant in a civil rights action pending in the United States District Court for the District of New Hampshire. A trial date has been scheduled for January 14, 1985. Liability is denied by the County and it intends to vigorously contest the case to a successful conclusion. No loss is anticipated as a result of this action.

Note 7 - Comparative Data

Comparative total data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of the changes in the County's financial position and operations. However, comparative (i.e., presentation of prior year total by fund type) data has not been presented in all of the statements since their inclusion would make the statements unduly complex and difficult to read.

Total Columns on Combined Statements - Overview

Total columns on the combined statements - overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

BELKNAP COUNTY

Notes to the Financial Statements

September 30, 1984 and 1983

The Gunstock Area Commission was incorporated as a body politic and an agency of the County of Belknap by Act of the New Hampshire General Court, effective September 15, 1959, to provide for the operation and maintenance of the former Belknap County Recreational Area. The Commission is authorized to borrow funds to accomplish its purpose upon approval by the County Convention and its serial notes or bonds shall be payable from its revenue and be considered to be a pledge of the full faith and credit of the County of Belknap.

Significant Accounting Policies of Gunstock Area Commission

Accounting Method

Assets, liabilities, income and expenses are reflected under the accrual method of accounting.

Inventories

Merchandise available for sale is valued at the lower of cost (under the first-in, first-out method), or market.

Prepaid Repair Parts

Major repair parts are valued at cost under the specific identification method.

Replacement parts and supplies are valued at cost under the first-in, first-out method (FIFO).

Property and Equipment

Property and equipment are carried at cost. When retired, sold, or otherwise disposed of, the related carrying cost and accumulated depreciation are removed from the respective accounts and the net difference, if any, less any amount realized from disposition, is reflected in earnings.

Depreciation of property and equipment is computed on the straight-line method over the estimated useful lives of the assets as follows:

	Life-Years
Roads and Parking Area	5-25
Buildings and Improvements	3-33

Tows and Lifts	2-33
Mobile Equipment	3-15
Restaurant Equipment and Improvements	3-10
Office Equipment	3-20
Sewerage Modification	20-33
Other Equipment and Improvements	3-30
Camping Equipment and Buildings	3-33
Swimming Pool and Equipment	5-20
Ski Shop Equipment	3-10
Ski Touring Equipment	3-7
Lounge Equipment	5-10
Ski School Equipment	5

Specific Notes Applicable to Gunstock Area Commission

Note 1 - Accounts Receivable

	September 30	
	1984	1983
Heritage Conservation and Recreation		
Service - Projects #7 and #8	\$51,645	\$ 2,899
Other	3,748	9,904
Total	<u>\$55,393</u>	<u>\$12,803</u>

Note 2 - Prepaid Items

Insurance	\$21,880	\$34,072
Real estate taxes - Town of Gilford, N.H.	3,293	3,293
Supplies	1,700	1,700
Trams and tow repair parts	18,823	18,823
Mobile equipment repair parts	19,073	19,073
Retirement expense		525
Total	<u>\$64,769</u>	<u>\$77,486</u>

Note 3 - Accrued Expenses

Payroll	\$ 7,435	\$ 5,785
Real estate taxes	6,586	6,586
Interest	15,639	9,076
Other	2,450	
Total	<u>\$32,110</u>	<u>\$21,447</u>

Note 4 - Deposits have been made toward equipment to be delivered after September 30, 1984. The total commitments on this equipment are \$116,847 leaving balances due of \$87,473. \$96,847 of the total was or will be paid from the proceeds of the loans as explained in Note 6.

Note 5 - During the fiscal year ended September 30, 1982, the Gunstock Area Commissioners authorized two applications to the Heritage Conservation and Recreation Service (HCRS) for 50 per cent matching funds for two projects:

1. Acquisition of approximately 80 acres of additional land (a donation of land was received in December, 1981 and used as the Area's matching amount of \$22,000) and improvement of such land with cross country trails and camping facilities. HCRS approved this project (Gunstock Area II designated as Project #7 in the financial statements) in September, 1981. In July, 1983 an additional \$7,500 was granted from the Land and Water Conservation program for a new parking area. This project was completed as of September 1, 1984.

Total cost of the project	\$ 59,000.00
Total HCRS reimbursements received through September 30, 1984	\$ 22,646.00
Present anticipated reimbursement from HCRS (final)	\$ 6,822.00

2. Major campground improvements, alpine and cross country trail development, snowmaking improvements, and other improvements to physical facilities. HCRS approved matching funds of \$82,500 for this project (Gunstock Area III designated as Project #8 in the financial statements) on May 3, 1982; HCRS approved an additional \$42,500 on February 27, 1984 (as Amendment #1 to the project) to make a new total of \$125,000 participation.

Total revised anticipated cost of the project	\$250,000.00
Costs incurred to September 30, 1984	\$126,793.00
Total reimbursements received through September 30, 1984	\$ 17,102.00
Present anticipated reimbursement from HCRS	\$ 44,823.00

Note 6 - On June 4, 1984, the Belknap County Delegation authorized the borrowing of \$426,000 to fund major improvements in snowmaking equipment, camping and parking improvements and expansion, additional snow grooming equipment, and major repairs to the chair lifts. The money was borrowed from the Laconia Peoples Bank and Trust on July 3, 1984 with interest at 60 per cent of the prime rate to be adjusted on the first day of each month, payable in arrears semi-annually. The principal amounts are to be repaid as follows: 1) Twenty (20) payments of \$17,000 and 2) Five (5) payments of \$17,200, thereby requiring payments of \$34,200 on July 3, 1985 through July 3, 1989 and \$17,000 on July 3, 1990 through July 3, 2004.

Some of the individual projects for which this money was borrowed are to be partially funded under HCRS Project #8 (See Note 5).

As of September 30, 1984, net costs of \$132,245 had been incurred on these specific projects. The balance of \$293,755 is included in restricted assets on the balance sheet.

Note 7 - Effective April 1, 1973, the Gunstock Area Commission entered into a comprehensive prototype of insured pension trust agreement (money purchase plan). The plan provides for participation by all full-time employees with three years service, with no minimum entry age, and a maximum entry age of 55. Money purchase contributions are set at 10 per cent of salary. Contributions are made at a rate of 7 per cent by employer and 3 per cent by employees. Prior service is not funded. The normal retirement benefit basic settlement is a life annuity with payments guaranteed for 10 years. Employee contributions are fully vested, and vesting in employer contributions is provided on a 15-year sliding scale.

The pension expense for the year ended September 30, 1983, was \$8,349.

During the year ended September 30, 1984, two participants withdrew from the plan due to termination of employment. The total forfeitures (unvested accounts) for these two individuals were \$10,968. Actual total expense for this year was \$8,904. Since forfeitures are applied to the 7 per cent contributions of the employer, a negative expense is reported in the financial statements for this year in the amount of \$2,064.

Note 8 - Property and Equipment

Refer to Schedule to Note 8.

Note 9 - Notes and Bonds Payable

Refer to Schedule to Note 9. The notes and bonds payable require the following total annual principal payments during the fiscal years ending September 30:

1985	\$149,200
1986	\$149,200
1987	\$129,200
1988	\$139,200
1989	\$149,200
1990 and thereafter	\$645,000

GUNSTOCK AREA COMMISSION
(Schedule to Note 8) Comparative Statement of Property and Equipment
As of September 30, 1984 and 1983

	September 30, 1984			September 30, 1983		
	Cost	Accumulated Depreciation	Net Book Value	Cost	Accumulated Depreciation	Net Book Value
Land and land improvements	\$ 629,346	\$	\$ 629,346	\$ 624,816	\$	\$ 624,816
Roads and parking areas	181,232	141,795	39,437	148,937	140,518	8,419
Buildings	436,466	223,750	212,716	435,056	202,550	232,506
Tow and lift buildings and equipment	2,097,642	1,176,391	921,251	2,081,063	1,073,853	1,007,210
Mobile equipment	486,215	299,032	187,183	428,124	258,936	169,188
Restaurant equipment and improvements	58,543	38,962	19,581	55,561	37,751	17,810
Office equipment	15,340	10,410	4,930	15,340	8,741	6,599
Sewerage modification	212,897	81,163	131,734	212,897	72,783	140,114
Other equipment	157,023	104,370	52,653	156,007	94,924	61,083
Camping buildings and equipment	73,642	50,455	23,187	75,400	50,116	25,284
Swimming pool and equipment	64,959	63,261	1,698	64,959	60,034	4,925
Ski touring equipment	11,069	6,476	4,593	12,081	8,744	3,337
Ski shop equipment	60,603	43,896	16,707	63,094	39,288	23,806
Ski school equipment	1,195	896	299	1,195	657	538
Lounge equipment	14,077	5,005	9,072	13,602	3,506	10,096
	<u>\$4,500,249</u>	<u>\$2,245,862</u>		<u>\$4,388,132</u>	<u>\$2,052,401</u>	
Property and Equipment -						
Net of Accumulated Depreciation			<u>\$2,254,387</u>			<u>\$2,335,731</u>

GUNSTOCK AREA COMMISSION
(Schedule to Note 9) Comparative Statement of Notes and Bonds Payable

As of September 30, 1984 and 1983

	September 30, 1984			September 30, 1983		
	Total	Short-Term Portion	Long-Term Portion	Total	Short-Term Portion	Long-Term Portion
Twenty-Year Coupon Bonds:						
3.3% dated July 1, 1964	\$	\$	\$	\$ 15,000	\$ 15,000	\$
Fifteen-Year Serial Bonds:						
6.25% dated September 21, 1970	20,000	20,000		40,000	20,000	20,000
Eight-Year Serial Notes - Laconia Peoples Bank & Trust:						
4.88% dated September 1, 1978	50,000	25,000	25,000	75,000	25,000	50,000
Fifteen-Year Serial Notes - Laconia Peoples Bank & Trust:						
6.49% dated October 1, 1979	150,000		150,000	160,000		160,000
Ten-Year Serial Notes - Laconia Peoples Bank & Trust:						
7.00% dated January 28, 1980	180,000	30,000	150,000	210,000	30,000	180,000
Three-Year Serial Notes - Laconia Peoples Bank & Trust:						
9.70% dated August 10, 1981				60,000	60,000	
Ten-Year Municipal Bonds - N.H. Municipal Bond Bank:						
11.60% dated March 10, 1982	535,000	40,000	495,000	570,000	35,000	535,000
Five-Year Note - Laconia Peoples Bank & Trust:						
Interest at 60% of prime rate dated July 3, 1984 (Note 6)	86,000	17,200	68,800			
Twenty-Year Note - Laconia Peoples Bank & Trust:						
Interest at 60% of prime rate dated July 3, 1984 (Note 6)	340,000	17,000	323,000			
Totals	\$1,361,000	\$ 149,200	\$1,211,800	\$1,130,000	\$ 185,000	\$ 945,000

BELKNAP COUNTY

Notes to the Financial Statements

December 31, 1984 and 1983

Specific notes applicable to Belknap County Nursing Home

Note 1 - Inventories

Inventories have been stated at the lower of cost or market. Cost has been determined by the first-in, first-out method and market represents the lower of the replacement cost or the estimated net realizable value.

Note 2 - Property and Equipment

Property and equipment are carried at cost. When retired, sold, or otherwise disposed of, the related carrying cost and accumulated depreciation are removed from the respective accounts and the net difference, if any, less any amount realized from disposition, is reflected in earnings.

Depreciation of property and equipment is computed on the straight-line method over the estimated useful lives of the assets as follows:

	Life-Years
Land improvements	10-15
Building and improvements	10-40
Hospital equipment	5-15
Kitchen equipment	5-15
Laundry equipment	5-15
Maintenance equipment	5-15
Vehicles	3- 5

Note 3 - Accounts Payable

	December 31	
	1984	1983
Accounts payable - trade	\$16,029.24	\$30,077.65
Accounts and retainages payable - construction	23,849.19	32,437.00
Escrow - patient funds	39,422.31	24,543.62
Escrow - State of New Hampshire	16,809.92	
Total	<u>\$96,110.66</u>	<u>\$87,058.27</u>

Note 4 - Retirement Plan

Eligible employees of the Nursing Home are members of the County unit of the State of New Hampshire Retirement System. Retirement cost was \$21,747.10 for 1984 and \$21,792.98 for 1983.

BELKNAP COUNTY

Statement 1

Statement of General Fund Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
For the Fiscal Years Ended December 31, 1984 and 1983 Actual

	Budget	Actual	Variance Favorable (Unfavorable)	Actual Prior Year
Revenues				
Taxes				
Towns and City	\$3,240,000.00	\$3,240,000.00	\$	\$3,011,781.00
Charges for Services				
Registry of Deeds	200,000.00	263,140.95	63,140.95	199,922.49
Registry of Probate				6,614.20
Sheriff's Department	86,560.00	66,006.03	(20,553.97)	86,170.76
Clerk of Court				59,201.55
Fire Dispatch	59,200.00	59,200.83	.83	57,183.85
Total	345,760.00	388,347.81	42,587.81	409,092.85
Intergovernmental				
Revenue Sharing	191,007.00	191,007.00		206,573.00
Interest				
Investments	125,000.00	187,795.24	62,795.24	168,074.97
Late taxes				
Total	125,000.00	187,795.24	62,795.24	168,074.97
Miscellaneous				
Jail receipts	7,200.00	10,028.53	2,828.53	12,327.62
Rent	6,450.00	6,610.00	160.00	9,825.00
Miscellaneous	22,304.00	59,493.38	37,189.38	62,323.65
Total	35,954.00	76,131.91	40,177.91	84,476.27
Total Revenues	3,937,721.00	4,083,281.96	145,560.96	3,879,998.09
Expenditures				
General government				
General administration	76,030.00	79,854.69	(3,824.69)	74,512.37
Finance	59,670.00	59,212.79	457.21	55,275.85
County Attorney	65,781.00	62,008.47	3,772.53	61,643.76
Superior Court	70,022.00	66,256.49	3,765.51	454,055.59
Registry of Deeds	155,437.00	154,011.21	1,425.79	128,958.03
Courthouse				
maintenance	107,659.00	102,049.87	5,609.13	99,141.31
Registry of Probate	8,325.00	7,874.22	450.78	8,375.17
Contingency	38,240.00	4,227.01	34,012.99	14,187.88
County Delegation	8,000.00	7,654.23	345.77	7,791.51
Total	589,164.00	543,148.98	46,015.02	903,941.47

Public Safety

Sheriff's Department	466,717.00	477,552.16	(10,835.16)	393,431.06
County Jail	650,763.00	593,383.21	57,379.79	499,264.93
Lakes Region Fire Dispatch Center	172,610.00	172,610.00		162,200.04
Laconia Airport Authority	20,000.00	20,000.00		20,000.00
Total	1,310,090.00	1,263,545.37	46,544.63	1,074,896.03

Health

Lakes Region Mental Health Center, Inc.	45,000.00	45,000.00		45,145.00
Medical Referee	8,400.00	8,400.00		8,400.00
Lakes Region Drug Abuse	3,000.00	3,000.00		6,000.00
Total	56,400.00	56,400.00		59,545.00

Welfare

Welfare assistance	1,081,010.00	973,423.70	107,586.30	876,879.34
Meals on Wheels	14,974.00	14,974.00		14,974.00
Lakes Region Community Services	10,000.00	10,000.00		8,000.00
Community Action Program- transporation	6,000.00	6,000.00		6,000.00
Total	1,111,984.00	1,004,397.70	107,586.30	905,853.34

Education

County Cooperative Extension Service	83,240.00	83,240.00		77,789.53
Soil Conservation Service	9,174.00	9,174.00		7,780.00
Community Action Program- Family Planning	6,000.00	6,000.00		5,000.00
Total	98,414.00	98,414.00		90,569.53

Capital Outlay

General administration				3,961.60
Courthouse	1,960.00	1,960.00		1,836.00
County Jail	17,000.00	16,605.00	395.00	3,407.87
County Attorney	500.00	488.89	11.11	
Sheriff's Department	39,272.00	39,236.47	35.53	18,789.00
Probate				828.00
Registry of Deeds		825.00	(825.00)	828.00
Superior Court				3,998.64
Total	58,732.00	59,115.36	(383.36)	33,649.11

Debt Service**Principal retirement**

Courthouse improvements	50,000.00	50,000.00		50,000.00
Jail addition	10,000.00	10,000.00		10,000.00
Total	60,000.00	60,000.00		60,000.00

Interest

Courthouse improvements	41,700.00	41,700.00		45,175.00
Jail addition	320.00	320.00		640.00
Tax anticipation notes	173,000.00	170,294.40	2,705.60	141,541.66
Total	215,020.00	212,314.40	2,705.60	187,356.66

Total Expenditures	3,499,804.00	3,297,335.81	202,468.19	3,315,811.14
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Excess of Revenues Over Expenditures

	437,917.00	785,946.15	348,029.15	564,186.95
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Other Financing Uses**Transfers out to the****Quasi-Enterprise Fund**

Operating subsidy	510,321.00	576,000.00	(65,679.00)	428,000.00
Capital outlay	268,438.84	268,438.84		70,262.45
Total	778,759.84	844,438.84	(65,679.00)	498,262.45

Excess of Revenues Over (Under) Expenditures and Other Uses

	(340,842.84)	(58,492.69)	282,350.15	65,924.50
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Fund Balance - January 1

	532,523.08	532,523.08		466,598.58
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Fund Balance - December 31

	<u>\$191,680.24</u>	<u>\$474,030.39</u>	<u>\$282,350.15</u>	<u>\$532,523.00</u>
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See accompanying notes to financial statements.

BELKNAP COUNTY

Statement 2

Statement of Quasi-Enterprise Fund Revenues, Expenses and Changes in
Retained Earnings - Budget and Actual
For the Fiscal Years Ended December 31, 1984 and 1983 Actual

	Budget	Actual	Variance Favorable (Unfavorable)	Actual Prior Year
Revenues				
Room care	\$1,277,000.00	\$1,272,906.46	\$ (4,093.54)	\$1,247,323.61
Other (including reimbursements)	98,386.00	66,011.43	(32,374.57)	68,720.79
Total Revenues	1,375,386.00	1,338,917.89	(36,468.11)	1,316,044.40
Expenditures				
Current				
Administration	132,255.00	128,576.75	3,678.25	129,232.79
Dietary	385,990.00	379,329.53	6,660.47	368,497.40
Nursing	924,428.00	907,106.07	17,321.93	845,209.87
Property and related expenses	178,963.00	167,037.77	11,925.23	149,843.06
Laundry and linen	61,784.00	50,583.42	11,200.58	53,806.73
Housekeeping	119,854.00	119,074.17	779.83	112,013.41
Physician and pharmacy Activities and special services	40,789.00	57,468.32	(16,679.32)	48,768.82
	54,580.00	51,215.90	3,364.10	49,691.77
Physical therapy	47,668.00	42,196.17	5,471.83	39,596.75
Total Expenditures	1,946,311.00	1,902,588.10	43,722.90	1,796,660.60
Excess of Revenues Over (Under) Expenditures and Other Sources	(570,925.00)	(563,670.21)	7,254.79	(480,616.20)
Other Financing Sources				
Operating transfers in	520,925.00	576,000.00	55,075.00	428,000.00
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Sources	(50,000.00)	12,329.79	62,329.79	(52,616.20)
Retained Earnings - January 1	50,000.00	52,565.09	2,565.09	105,181.29
Retained Earnings - December 31	\$ none	\$ 64,894.88	\$ 64,894.88	\$ 52,565.09

See accompanying notes to financial statements in regard to the method employed in the adoption of the above budget and the comparison of such budget with "actual".

BELKNAP COUNTY
SCHEDULE 1
Schedule of General Fixed Assets Account Group - By Department
As at December 31, 1984 and 1983

	December 31, 1984			
	Total	Land	Buildings and Improvements	Equipment
General Government				Vehicles
Commissioners' Office	\$ 37,664.50	\$	\$	\$
Welfare Office	2,146.01			2,146.01
Registry of Deeds	62,965.06			62,965.06
Registry of Probate	18,880.38			18,880.38
Maintenance Department	3,755.03			3,775.03
County Attorney	6,120.68			6,120.68
Manpower Office	1,430.75			1,430.75
Superior Court	116,586.43			116,586.43
Sheriff's Department	172,742.89			
General Government Buildings	1,451,352.64	144,828.55	1,306,524.09	118,350.89
County Jail	577,229.12		504,772.01	54,392.00
Total General Fixed Assets	2,450,873.49	144,828.55	1,811,296.10	16,605.00
Less - Accumulated Depreciation	783,241.88		481,513.09	70,997.00
General Fixed Assets (Net)	\$1,667,631.61	\$ 144,828.55	\$1,329,783.01	\$ 39,341.24

General Government					
Commissioners' Office	\$	37,664.50	\$	37,664.50	\$
Welfare Office		2,146.01		2,146.01	
Registry of Deeds		62,140.06		62,140.06	
Registry of Probate		18,880.38		18,880.38	
Maintenance Department		3,775.03		3,775.03	
County Attorney		5,631.79		5,631.79	
Manpower Office		1,430.75		1,430.75	
Superior Court		116,586.43		116,586.43	
Sheriff's Department		144,158.72		96,486.72	47,672.00
General Government Buildings		1,449,392.64			
County Jail		560,624.12		55,852.11	
Total General Fixed Assets		2,402,410.43		400,573.78	47,672.00
Less - Accumulated Depreciation		676,673.34		232,599.76	27,988.67
General Fixed Assets (Net)		\$1,725,737.09		167,974.02	\$ 19,683.33

BELKNAP COUNTY
Narrative Explanations (useful in understanding
individual fund and account group statements
and schedules).

The financial presentations under the caption in the table of contents General Purpose Financial Statements reflect the resources and operational results of the various funds in a combined status. The exhibits and schedules presented in the table of contents captioned Individual Fund and Account Group Statements and Schedules are presented when applicable where a governmental unit has only one fund of a given type and for account groups considered necessary to present supplemental data in detail which agrees with various totals appearing in the general purpose financial statements.

Statement 1 presents, in greater detail, the types of revenues and expenditures as contained in the general fund overview. The general fund is the only governmental fund for which annual budgets are legally adopted. Statement 2 presents similar detail for the quasi-enterprise fund - a proprietary fund type for which annual budgets are legally adopted.

The financial statements presented under the caption in the table of contents General Purpose Financial Statements contain only those statements necessary to report the financial position and operating results of the County's individual funds and account groups, to demonstrate compliance with finance-related legal and contractual requirements and to assure adequate disclosure at the individual fund entity level. Those statements and schedules necessary for these purposes are required.

Capital projects funds account for financial resources to be used for the acquisition or construction of major capital facilities. Equipment and minor improvement outlays continue to be presented as general fund expenditures.

Report of the County Home Administrator

To the Honorable Commissioners of Belknap County:

Any review of the past year requires a certain perspective to properly evaluate the positives and negatives. During 1984, the Belknap County Nursing Home experienced both as the year unfolded.

Two major construction projects were completed on time which visibly and physically contributed to two areas of our operation. A pitched roof was built over the East Wing and Auditorium similar to last year's project over the North Wing. The facility is more home-like in appearance and should be more energy efficient. A new Office Complex enabled us to consolidate all administrative operations in one area. The former offices have been or are being converted for resident use. In doing so, we were able to admit our eighty-fifth resident thereby maintaining one hundred percent occupancy. The conversion of some of these offices create several single rooms which provided us with more flexibility in admissions and room assignments. All of this work has been done by our Maintenance and Housekeeping Departments.

We admit new residents on the basis of need and that need is reflected on the level of care required. We are experiencing a higher demand for medication, oxygen, and hands-on care. In meeting this demand, we have seen additional costs and increased responsibilities to which our staff has responded.

During 1984, twenty-four residents expired. We discharged three residents to a level of lesser care requirements. Our East Wing now has twenty-five residents that in previous years would have been assigned to our higher level of care on the North Wing.

The success of the past year is attributable to the employees of the Belknap County Nursing Home who consistently and compassionately provide the loving care to our residents. We are grateful to the many volunteers who support our efforts. We have received with great appreciation assistance from organizations and businesses. We recognize the spiritual guidance and comfort from the clergy. The medical advice and care from our doctors cannot be measured in tangible terms, yet are welcomed and appreciated. Finally, the cooperation and services rendered by the Lakes Region General Hospital and the Laconia Clinic have been extremely valuable in meeting our responsibility.

A special thank you to the Belknap County Commissioners and the Belknap County Legislative Delegation who have supported our goals and recognized our needs.

Our special thanks are extended to eighty-five special people, our residents. They have given us the inspiration to do our best and they have returned our love. Their care has been entrusted to us and we will honor this trust to the best of our abilities.

Respectfully,
Donald D. Drouin, Sr., NHA
Administrator



Donald D. Drouin, Sr.



BEFORE AND AFTER: 1984 saw the construction of new administrative offices at the Belknap County Nursing Home. Shown above planning the addition are (left to right): Jim DiFilipe of Bonnett, Page and Stone, principal contractor; Norman Chertok, county commissioner; Donald Drouin, county home administrator; and Bradbury Sprague, chairman of the county commissioners. Shown below is the completed project finished in December.



Belknap County Jail

To the Honorable Commissioners of Belknap County:

The following report of activities at the Belknap County Jail and House of Correction for 1984 is submitted.

The first of January this year, the House of Correction and Jail Staff increased due to the employment of five additional Correctional Officers. This addition to the staff was the County's response to a National Institute of Correction survey and evaluation that recommended nine new employees be hired to meet national Jail standards in order to provide a safe, secure environment in the institution for both Staff and Inmates. At this time, the County Commissioner's are responding to another recommendation for improvements of an outmoded Jail facility.

Mr. David Ambrose, a long time employee and Staff Psychologist at the institution, resigned in April of this year. His leaving was a great loss to the institution.

The average daily inmate count dropped from 29.23 in 1983 to 27.71 in the year 1984. We project that the average daily inmate count will substantially increase in 1985.

Superintendent Thomas Myatt of Alton, NH, notified the County Commissioners in November of his decision to retire from that position effective March 01, 1985.

The County Commissioners announced on December 26, 1984 that Walter Newcomb of Meredith, NH, has received the appointment to fill the position of Superintendent of the Belknap County Jail and House of Correction effective March 01, 1985.

Respectfully submitted,
Thomas N. Myatt
Superintendent

FACT SHEET
BELKNAP COUNTY JAIL AND HOUSE OF CORRECTION

POPULATION 1984

House of Correction daily average	15.88
Jail daily average	11.83
TOTAL AVERAGE	27.71

Average juvenile population	1.33
Average female population	3.34

Total sentenced - Average number of days	54.68
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Total Jail - Average number of days	5.33
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TOTAL BOOKED - 841

Days served in House of Correction	5,797
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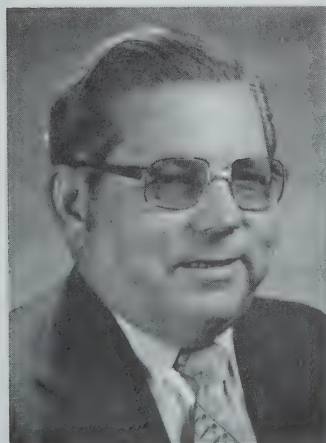
Days served in the Jail	4,318
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Average age of Juvenile - male and female	16.27
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Average age of all males	26.94
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Average age of all females	26.17
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Overall age average	23.12
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Thomas N. Myatt
Retiring Superintendent



Walter Newcomb
New Superintendent

Belknap County Attorney

To The Honorable Commissioners of Belknap County:

I hereby submit the report for the office of Belknap County Attorney for 1984.

A total of 154 indictments were returned by the six Grand Juries for the commission of the following felonies:

Accomplice to Burglary	5
Aggravated Felonious Sexual Assault	11
Attempt to Obtain Controlled Drug by Means of False Prescription	2
Attempted Aggravated Felonious Sexual Assault	1
Attempted Burglary	1
Attempted Theft by Deception	1
Burglary	57
Conspiracy to Manufacture Controlled Drug	1
Convicted Felon	1
Criminal Restraint	1
Escape	1
False Report as to Explosives	1
Falsifying Physical Evidence	1
Felonious Sexual Assault	1
Felonious Use of Firearm	4
First Degree Assault	1
Forgery	17
Habitual Offender	1
Issuing Bad Check	2
Manslaughter	1
Negligent Homicide	1
Possession Controlled Drug	5
Possession Controlled Drug with Intent to Sell	1
Possession Narcotic Drug	5
Receiving Stolen Property	4
Reduced to Informations	10
Robbery	1
Second Degree Assault	3
Theft by Deception	1
Theft by Unauthorized Taking	9
Welfare Fraud	11

A total of 80 misdemeanor appeals and 12 violation appeals from Laconia District Court were taken to the Superior Court.

In addition to the indictments and appeals prosecuted by this office, 50 support petitions were processed under the Uniform Reciprocal Enforcement of Support Act. There were also 11 Habitual Offender Petitions processed.

The office has also represented the County in several matters and advised the Commissioners on legal questions.

Respectfully submitted,
Edward J. Fitzgerald, III
Belknap County Attorney

Report of the Welfare Director

To The Honorable Belknap County Commissioners:

In 1983 when I wrote my annual report to the Commissioners, it addressed the increase in the cost to the Care of Children. We served 47 children that year at a cost of \$104,000. In 1984 once again we have experienced an increase, serving 44 children at a cost of \$168,000. and anticipate spending \$330,000 to serve 40 children in 1985. When will it end?

The only comment I can offer is that we as a community must become more involved and consider placement prevention. There are several areas in the state which offer Mediation Programs, Court Diversion, and Home-Based Services all of which have been documented to save thousands of dollars in placements. With a small investment and some volunteers we could establish a mediation program for our County and prevent some of these expensive placements that average from \$1,000 to 2,100 per month. Of course the most important factor is that will be keeping the family intact and working with all members to improve their future well being. Its a sad fact that a large number of children are placed till their majority and never return to their families.

I have spoken with town and city officials regarding this issue during the past year, and I hope that we can reach a consensus to develop something for our County in 1985.

The reports that follow will detail the assistance given this year to Belknap County residents.

Respectfully,
Carol N. Schonfeld
Belknap County Welfare

Referrals for 1984

205

84 Belknap County Assisted 40.9%

34 Belknap County denied 16.6%

12 Withdrew Application 5.9%

43 Determined Liability of another County or Town (15 Assisted) 21.0%

7 Referred to anther agency 3.4%

25 Did not keep appointment 12.2%

Direct Relief & Soldiers Aid

102 Cases

84 Belknap County (new 1984)

3 Belknap County (carryover from 1983)

15 Assisted on Behalf of another County or Town (Reimbursed)

Disabled No Benefits

2 Cases	8 People
Rent	522.00
Food	162.00
Medical	50.00
Total	734.00

Emergency Assistance Only

10 Cases	21 People
Rent	173.00
Food	69.00
Medical	81.00
Travel	104.00
Total	427.00

Underemployed

2 Cases	6 People
Utilties	230.00
Medical	65.00
Total	295.00

Awaiting SSI

1 Case	1 Person
Rent	315.00
Food	20.00
Total	335.00

Awaiting APTD

16 Cases	18 People
Rent	993.00
Food	341.00
Medical	647.00
Utilities	33.00
Travel	9.00
Total	2,023.00

Awaiting AFDC

28 Cases	88 People
Rent	2,155.00
Food	865.00
Medical	310.00
Utilities	64.00
Travel	26.00
Fuel	117.00
Total	3,537.00

Unemployed

44 Cases	94 People
Rent	2,300.00
Food	1,033.00
Utilities	170.00
Travel	35.00
Gasoline	40.00
Medical	667.00
Total	4,245.00

Board & Care of Children 1984

Laconia	29	\$121,434
Meredith	6	23,542
Gilford	1	9,208
Belmont	3	8,001
Sanbornton	1	2,307
Tilton	2	1,836
Barnstead	1	1,320
Alton	1	1,100
Total	44	\$168,748

Belknap County Sheriff's Department

COUNTY REPORT

The year 1984 has been a very busy and productive one. It has also been a year that many internal, as well as personnel changes have occurred. We have seen many major criminal cases successfully completed.

The Bureau of Criminal Investigation has assisted each police department within the county with investigative services to various degrees. There has also been an increase in the number of violent type crimes, such as robberies, shootings, attempted murder, and murder. A great deal of man-hours were expended in the area of major crime investigation.

The Juvenile Officer has again seen an increase in requests for assistance by other county police departments, not only in the area of juvenile investigations, but in follow-up and prosecution of those offenses.

The Civil Division has experienced a very busy year due to a full-time member of the department being injured, thus increasing the workload on the only other civil deputy. The workload has been reflected in the overtime account and the use of additional personnel within the department. As a result of the lack of manpower, the revenue decreased by 9.6% or approximately \$1,570.00.

In 1984 we transported 397 prisoners, 58 jurors, and there was an increase in Involuntary Emergency Hospitalization transports to the New Hampshire State Hospital, as mandated by N.H. Statute.

The Belknap County Dispatch Center has undergone radical changes. It has been moved from the center of the building to a more visible and strategically located area in the reception area. Due to new computerized equipment, the Center has been able to increase its efficiency and be able to answer the needs of today's law enforcement personnel. We are proud of the professionalism of our dispatchers and the service performed, which is a continued asset to the County, as well as those towns served by the Center. The relocation has also added tremendously to the security of the building.

I would like to thank the Commissioners and Delegation members for their cooperation, assistance and support in the budgeting process. I would also like to thank them for approving funds for the purchase of two new 1984 Ford cruisers, special computer equipment, and the funds for updating, remodelling and relocating the Dispatch Center.

I would also like to extend my thanks to each and every police department in the county for their cooperation and support in 1984.

Respectfully submitted,
Robert F. Gilbert
Sheriff



Robert F. Gilbert

Gunstock Recreation Area

The Gunstock Area Commission reports a 1984 season of weather extremes and average skier traffic. Gunstock normally assumes 70,000 skier visits as an average season. This number is largely dependent upon the weather. If the entire mountain is open for skiing, skier traffic is much heavier. January was an excellent month with excellent weekend crowds and better than average midweek traffic. On February 1, however the warm weather moved in with record breaking high temperatures and heavy rain. Due to extensive snowmaking the area was able to keep the top of the mountain open. A strong March helped and the year ended with 67,000 skier visits. By the end of the fiscal year (September 30) a slight loss was reported.

During the summer of 1984, careful research and development went into the snowmaking system with the intent to maximize the snowmaking potential in any given hour of operation. An air line was extended to the top of the mountain and modifications were made to the compressor house to improve the efficiency of the system. It is a necessity in today's ski industry to provide dependable snow over a maximum amount of terrain in order to capture an appropriate piece of the market.

Gunstock was designed to accommodate the skiers of the 1930's and 40's. The base facilities do not adequately provide skiers with a good experience on a weekend. The Area Commission is working closely with the Gunstock liaison committee of the county delegation to create a workable 5 year improvement plan for base and other facilities.

The 1984 summer again brought in a record number of campers. Improvements in the economy and a renewed interest to many tourists in the Lakes Region has helped the growth of the camping business.

Special events kept the name of Gunstock in front of summer guests. Events included the craft fair, woodsmen's festival, hot rod show, antique auto show, big band dances, garage sale, 4th of July music concert, Oktoberfest and Ski Ball.

Gunstock is preparing to celebrate its 50th Birthday. It is the intent of the Gunstock Area Commission to make improvements necessary to assure 50 more years of successful service to Belknap County Residents.

Respectfully Submitted,
Richard M. Tapply

NOTES

